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An Improved Program for the Equalization of Educational Opportunity in Kentucky

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Wilkey,
Hubert W.

1943

AN IMPROVED PROGRAM FOR THE
EQUALIZATION OF EDUCATIONAL OPPORTUNITY
IN KENTUCKY

BY

HUBERT W. WILKEY

A THESIS
SUBMITTED IN PARTIAL FULFILLMENT
OF THE REQUIREMENTS FOR THE DEGREE OF
MASTER OF ARTS

WESTERN KENTUCKY STATE TEACHERS COLLEGE

AUGUST, 1943

Approved:-

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PREFACE

Since the Kentucky Constitution was amended in 1941 to permit the distribution of ten per cent of the state appropriation on other than a per capita basis, there have been many plans and parts of plans suggested. The writer became convinced that a worthwhile study could be made on the subject and that an over-all plan might be helpful even though it contained many flaws. Of several subjects presented to State Superintendent John W. Brooker this was the study chosen as the one most needed.

The writer owes a debt of gratitude to the many state school officials who were so generous in their response to requests for information. Especially is he indebted to George L. Evans of the Kentucky State Department of Education. He is also grateful for valuable material obtained from Dr. Warner M. Willey of Western Kentucky State Teachers College and Mr. Hickman Baldree of the Kentucky State Department of Education who had collected it for a similar study.

To Dr. Bert R. Smith and Dr. Lee Francis Jones of the Education Department of Western Kentucky State Teachers College the writer wishes to express his sincere appreciation for their encouragement and advice. If this study is not a contribution to education in Kentucky, it will not be due to lack of capable advisors; it will be due to the writer's inability to deal with a subject of such magnitude in the time allotted for the study.

H. W. W.

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CHAPTER I

INTRODUCTION

1. Purpose of Study

The one purpose of this study has been to produce a program for the improvement of Kentucky's effort to equalize the opportunities for an education throughout the commonwealth. As a means of accomplishing this purpose investigations have been of the following:

1. Other state plans for meeting this problem of equalization.
2. Kentucky's present plan and the inequalities that still exist.
3. The factors that must be considered in an equalization program for Kentucky.

2. Scope of Study

As the primary interest of this study is equalization in Kentucky, the treatment of other state plans has been limited to a brief survey of a selected few. The selections have been made because they either illustrate a type of plan or seem to have features of considerable merit.

In treating equalization in Kentucky the effort has been made to show the situation in each district and especially the gross inequalities that continue to exist throughout the commonwealth.

The study has not attempted to list all factors worthy of consideration in building an equalization program. The attempt has been made to consider those of most significance at this time in Kentucky.

In this study the emphasis has been placed upon the equalization of the burden of support, but it has been necessary to consider a minimum educational program for Kentucky, as a minimum educational program is a vital factor in determining need. It is not claimed, however, that this study has made a thorough investigation along this line. Such an inves-

tigation is recommended as worthy of another thesis.

Finally, it is pointed out that this study has recognized the present limitations imposed by Kentucky's Constitution in the apportionment of state school funds, but has reserved the right to recommend changes in statutory laws. In other words an attempt has been made to produce an improved program for equalization of educational opportunities in Kentucky under the present constitutional limitations which allow only ten per cent of the state appropriation to be distributed on other than a per capita basis.

3. Sources of Data

Most of the information and data come from biennial reports of State Superintendents of Public Instruction, statutes of the various states, direct communications from school officials. Much of the information on Kentucky was obtained through the assistance of Mr. George Evans, Director of the Division of Finance. The facts and figures are the latest available, and have not been published in a biennial report. The information on other states is also the latest obtainable, and only changes made to meet the war emergency may have escaped attention.

4. Method of Treatment

Philosophical, expository, and statistical treatment of data have been employed in this study. Most of the tables are so arranged as to give information relative to districts as well as the commonwealth at large. By this method of statistical presentation the facts stand out so clearly that little discussion is needed to interpret the data.

Possibly some of the suggestions and conclusions have been made with the aid of very little data of a statistical nature. The bases of these suggestions and conclusions are the opinions of writers upon this subject

and the opinions of the writer which have grown out of his experiences as a teacher and superintendent of schools.

5. Similar Studies

There has been no recent study in Kentucky of this problem published.

A Study in the Equalization of Educational Opportunities in Kentucky by Jesse E. Adams was published in 1928. This study had a three-fold purpose:

1. To rank the ability of the counties to support schools.
2. To reveal inequalities.
3. To suggest a plan for equalizing.

The work was very forward looking and has been valuable in the making of this study.

Financing Public Elementary and Secondary Education in Kentucky by Leonard E. Meece and Maurice F. Seay, published by the University of Kentucky in 1939, is a study similar to the present study.

CHAPTER II

EQUALIZATION IN OTHER STATES

1. Introduction

Much could be written on the plans of the several states that attempt to equalize the opportunities for an education, but in this chapter only a brief survey of those plans will be made. Due to the differences in terminology, sources of revenue, and other features of the plans, no attempt is made to make use of tables as is done in the next chapter.

2. Michigan¹

Michigan distributes funds on the per capita basis and also on an equalization basis. The money distributed on a per capita basis is known as the Primary School Interest Fund and is provided for by the constitution. The per capita in 1941-42 was \$13.13.

In 1941 the legislature appropriated \$44,500,000 for the fiscal year ending June 30, 1942, and for each fiscal year thereafter less the amount of the Primary School Interest Fund each year, less the amount appropriated for reimbursement of counties for a portion of salaries paid the commissioners of schools, and less \$50,000 appropriated to the department of public instruction. This is known as the School Aid Fund.

The method of distribution of aid is set out as follows in the law:

"To every school district in the state, except as otherwise provided, there shall be apportioned a sum which when taken with the apportionment from the Primary Fund, plus elementary receipts, plus a sum equal to a two and three-quarters mill tax (or more to be determined by the superintendent in accordance with the law) on the valuation of property within the district, will equal a sum obtained by computing the

1

Copy of Michigan Equalization Law sent to writer by Michigan Department of Education, Lansing, Michigan, on November 16, 1941.

number of elementary pupils at \$55.00 each and the number of high school pupils minus the number of high school tuition pupils at \$75.00 in average daily membership. In districts having a membership of 3,000 or more the sum will equal the sum obtained by computing the number of elementary pupils at \$57.00 and the number of high school pupils at \$77.00 in average daily membership."

3. Rhode Island²

The General Assembly of Rhode Island made the following provision for the equalization of educational opportunities:

"If in any town the amount of money that would be derived from a tax of ninety cents on each one hundred dollars of the equalized weighted assessed valuation of the taxable property when added to the amounts which may be apportioned from the general treasury and balances carried forward from the preceding year in addition to all other revenue provided by law for school purposes, shall not be sufficient to provide \$1,800.00 for the support of each of its elementary schools and \$100.00 per capita of its resident pupils attending the town high school or, in the instance of a town not maintaining a high school on free tuition as required by section 2 of this chapter, then the director of education shall apportion to the town an additional amount, hereafter called equalization aid, sufficient to make the aggregate amount available for current maintenance of the public schools of the town equal to the amount necessary to provide \$1,800.00 for the support of each elementary school and \$100.00 per capita for each resident high school pupil sent to high school on free tuition."

4. Minnesota³

In Minnesota if a school district levies thirty mills or more for school maintenance, but the revenue derived together with the regular state apportionment and special state aids exclusive of transportation aid produce less than \$60.00 for each elementary pupil and \$100.00 for each high school pupil in average daily attendance, the state will make up the difference as supplemental aid.

²

Copy of Equalization Law Enacted by the 1936 General Assembly sent to the writer by George H. Baldwin, Assistant Director of Education, Providence, Rhode Island, on November 18, 1941.

³

Letter to the writer from Theodore Utne, Director of High Schools in Minnesota, dated November 19, 1941.

5. Idaho⁴

The Idaho Equalization Law has the ultimate purpose of:

1. Equalizing burden of taxation for the fundamentals of public school education, and
2. Insuring fundamental support for the maintenance of a minimum program.

The Equalization Law establishes a minimum program based on an expenditure of \$120.00 per month per elementary unit and \$160.00 per month per high school unit.

In apportioning state school funds it is provided that the amount apportioned shall amount to that still needed for the minimum program after the following items have been added:

1. Revenue from a three mill county levy.
2. Revenue from a three mill district levy.
3. Fines and forfeitures.
4. Federal Forest Reserve Fund.
5. Tuition due from other counties less tuition due to other counties.

In some cases the sum of these items is equal or greater than the minimum program, but it is provided that the amount due any county shall not be less than \$2,000.00.

6. Mississippi⁵

Each biennium the state legislature makes an appropriation out of the general fund for the maintenance of schools. The appropriation is divided

⁴

Fourteenth Biennial Report of the State Board of Education, Idaho State Board of Education Bulletin, Vol. XXV, No. 1 (Boise, Idaho; The State Board of Education, Dec., 1940), p. 2.

⁵

J. S. Vandiver, School Laws of the State of Mississippi Enacted at 1940 Regular Session. (Jackson, Mississippi, J.S. Vandiver, 1940).

equally between the Per Capita Fund and the Equalizing Fund. The Equalizing Fund is disbursed on the so-called Budget Deficit Plan. The State Board of Education, under the legislative provisions, sets up rules and regulations for the distribution. The plan briefly is: A budget is set up for the county or separate school district, as the case may be, with all available revenue shown, including revenue from a ten mill levy, and with all items of expenditure calculated upon a state-wide standard, necessary for an eight-month school term. If the estimated revenues are not sufficient to cover cost, the deficit is allowed from the Equalization Fund. Local districts may levy a ten mill tax in addition to the county levy. Separate schools may levy not to exceed fifteen mills.

7. Nevada⁶

Whenever any county shall have levied thirty-five cents on the one hundred dollars assessed valuation of the county for elementary school purposes, if such a levy does not produce an amount of money equal to \$625.00 per teacher and two dollars per pupil; the superintendent apportions a sum from the State Reserve Fund which taken with the amount raised by the levy of thirty-five cents on the one hundred dollars will be sufficient to make the sum required by law. It is also provided that whenever any county has made a levy of thirty-five cents on the one hundred dollars valuation for high school purposes and the levy is not sufficient to produce the amount required by law, the superintendent shall apportion the amount lacking from the State Reserve Fund.

6

Copy of Equalization Law Enacted by the General Assembly of the State of Nevada in the Session of 1929, sent to the writer by the Nevada State Department of Education, Carson City, Nevada, dated November 20, 1941.

8. Delaware⁷

Delaware has only fifteen school districts and their support comes almost entirely from the state. For years there has been more than \$100.00 spent on each child in average daily attendance.

The most recent method of distribution of the state appropriation is for the legislature to appropriate funds for each item of expenditure for each district. This seems to amount to nothing less than budget making for the districts by the legislature. A system for making these appropriations was attempted, but it was found that if this were done, some of the districts would suffer a cut from the preceding year and the system was abandoned.

9. Georgia⁸

All state school funds are, within certain limitations, distributed on an equalization basis. In 1941-42 the legislature appropriated approximately \$11,000,000.00 which was paid out in monthly installments over a period of nine months. The payments were based on requisitions from the various school systems showing their needs. In addition an equalization fund of approximately \$4,000,000.00 derived from a one cent fuel oil tax, was distributed as prescribed by the State Board of Education.

In 1939 the Georgia State Board of Education decided that the following points would be considered in determining the allocation of equalization funds:⁹

⁷ Delaware Public School System Bulletin 1940 (Dover; State Department of Education, 1940).

⁸ Georgia School Laws (Atlanta; State Department of Education, 1937).

⁹ Copy of form letter sent to the writer by M. D. Collins, State Superintendent of Schools, Atlanta, Georgia, December 18, 1941.

1. Extension of term beyond the state supported seven month term.
2. Maintenance (Administrative) fund to match the above item in accordance with the provisions of the seven months school law.
3. Approximately one million dollars to be allocated for payment of approximately fifty per cent of school transportation cost in the state as a whole.
4. Approximately half million dollars as supplements to principals of rural consolidated schools.

10. Wisconsin

The following letter gives a good explanation of Wisconsin's Equalization Law:¹⁰

State of Wisconsin

Department of Public Instruction

Madison

June 30, 1941

To School Boards:

I am sending you this letter for two reasons:

(1) To help you determine how much money (district school tax) it will be necessary for the district to raise, if any, at your annual meeting to maintain your school for the coming year.

(2) That you notify me, John Callahan, State Superintendent of Schools, Madison, Wisconsin, immediately after the annual meeting on July 14, of the amount of money the district voted to raise to maintain the school. Fill out the attached blank and mail at once. If the district makes no levy, fill in blank "no levy". This blank must be returned.

Under the equalization law, Section 40.87, Statutes of Wisconsin, money is apportioned to school districts on two bases: the flat rate base, and the equalization feature.

1. On the flat rate base, the state will pay the district, village or city, \$250 for each elementary teacher in a school, meeting the average daily attendance requirements. Also in suspended schools, where the cost

10

Copy of a letter sent to the writer by John Callahan, State Superintendent of Schools, Madison, Wisconsin, December 19, 1941.

of transportation and tuition, or tuition only, is \$500 or more. The county aid is also \$250 per elementary teacher. To be eligible for the \$250 state and \$250 county aid per teacher, the average daily attendance in a school that employs two elementary teachers, must be between 25 and 50; for three elementary teachers, it must be between 51 and 75; for four elementary teachers, between 76 and 100; etc.

2. On the equalization feature, districts with an equalized valuation of less than \$200,000 per elementary teacher may receive additional state aid not to exceed \$350 per elementary teacher, but in order to receive aid under this feature, the district must make a levy and spread it on the tax roll. The amount of aid depends upon the amount of levy and the valuation of the district.

Note Chapter 143, Laws of 1939:

Districts that employ an elementary teacher in a school where the average daily attendance is less than ten pupils, receive \$25 county aid and \$25 state aid per pupil on the average daily attendance basis, \$100 bonus, plus ten cents per day per child for all other children transported over two miles from the school they attend. No district may receive more state and county aid than the cost of transportation and tuition. A closed school that transports to another school in the district, receives only transportation aid, and is not considered a suspended school.

How to Determine the Amount of Money Districts, with Small Balances, Should Vote to Raise

First, decide how much money is necessary to maintain your school per elementary teacher; whether approximately \$900, \$1,000, \$1,100, \$1,200, etc., is necessary. (Do not include payment of debts or cost of building.)

For example, if \$1,100 is necessary, estimate your state aids, add the county aid and other receipts, (utility tax, tuition, forest crop tax, etc.) and subtract this total from \$1,100. The difference, if any, will be the amount of money necessary to levy. The district's school tax levy then is the amount you will report to this office on the attached sheet.

If you have two elementary teachers, multiply the district's levy for one teacher by two; if you have three elementary teachers, multiply by three; etc.

In state graded schools, or in high schools with grades combined, subtract the cost of such high school teachers before determining the levy for elementary teachers only. Do not include the high school levy on this blank.

Go over this matter carefully with the other members of the board before the annual meeting on July 14 and have your budget made up, and your levy worked out so you can intelligently present the matter to the voters of the district at the annual meeting. Bear in mind that this state and county aid will not be available until after the tax adjustments in March, 1942. All state and county aid depends upon properly filling out this blank and returning it to this office. If a new clerk is elected, be sure

to turn over this material to the new clerk and help fill out the attached blank correctly. Then mail to this office at once.

Please note: Every transportation driver who serves through the year without property or personal damages will receive a "certificate of award" for careful driving, signed by the State Superintendent.

Very truly yours,

JOHN CALLAHAN

State Superintendent

11. Arizona¹¹

Arizona apportions state funds on a basis of average daily attendance. The elementary schools receive \$65 per pupil in average daily attendance and the high schools receive \$95 per pupil in average daily attendance.

12. Maine¹²

Maine uses an equalization fund to aid worthy projects such as consolidation, housing teachers, and standardization of schools. Then the part remaining is used to aid towns where other state apportionment and revenue from a twelve mill levy will not provide a minimum educational program.

13. Colorado¹³

Colorado has a Minimum Salary Law which provides that each county shall make a levy on the assessed valuation of the county to pay the minimum salary of \$75 per month for each teacher entitled to same. The maximum levy is five mills, and when this levy does not produce sufficient

11

Letter to writer from J. A. Riggins, Assistant State Superintendent, Phoenix, Arizona, dated November 18, 1941.

12

Abstract of Maine's School Laws, Bulletin 1941 (Augusta, State Department of Education, 1941).

13

Inez Johnson Lewis, School Laws Enacted by the Thirty-first General Assembly (Denver State Department of Education, 1937).

funds to pay the salary prescribed by the law, the state supplements it from a fund known as State Aid.

14. Arkansas¹⁴

Aid is granted needy schools from the Equalizing Fund in accordance with regulations adopted by the State Board of Education. The amount a district receives is determined by allowances for the number of pupils in average daily attendance, for pupils living more than two miles from school who are transported, and for annual debt service maturities. The district's revenue from regular sources is subtracted from the sum of these three items to determine the amount of aid. The allowance for 1938-39 and 1939-40 was \$18 per child in average daily attendance and \$12 per child transported.

15. Louisiana¹⁵

Three-fourths of the state fund is distributed on a per capita basis. One-fourth is distributed as an equalization fund to insure a minimum educational program in the public schools. The plan for distribution of this equalization fund can best be seen by studying Circular No. 1662:

STATE DEPARTMENT OF EDUCATION OF LOUISIANA

State Public School Fund

Final Statement of Apportionment on the basis of Equalization 1941-42

Circular No. 1662

Superintendent of Education

Parish of _____

Dear Mr. _____

Please find herewith a final statement of the plan for the State

¹⁴

Biennial Report 1938-39 and 1939-40 (Little Rock, Arkansas, State Board of Education, 1941).

¹⁵

Fifteenth Compilation of School Laws, Bulletin No. 333 (Baton Rouge, Louisiana, State Department of Education, 1936).

Equalization Fund for 1941-42 as worked out for your parish. Several items entering into the Cost of the Program and the Support therefor are derived from data appearing in the Annual Statistical Report for your parish and from records available in the State Department of Education. The schedules of pupil-teacher ratios sent you with Circular No. 1804 a, Preliminary Apportionment on the Basis of Equalization, were used in allotting teachers. This final statement will, I feel sure, be approved by the State Board of Education at its next meeting.

I. Computation of the Cost of the State Minimum Program

1. White teachers allotted and employed.....No. _____ x \$1200...\$ _____
2. Negro teachers allotted and employed.....No. _____ x \$ 600...\$ _____
3. White Supervisors.....No. _____ x \$2100...\$ _____
4. Negro Supervisors.....No. _____ x \$1000...\$ _____
5. Transportation.....\$ _____
6. Other costs, other white teachers allotted x \$150 plus
Negro teachers allotted x \$100.....\$ _____
Other costs include expenses for (1) general control,
(2) operation, (3) maintenance, (4) fixed charges, and
(5) auxiliary agencies. (The cost of transportation is
a separate item).
7. Tuition paid to other parishes.....\$ _____
8. Teacher retirement.....\$ _____
The employer's part is 5.37% of the salaries paid to
the teachers.
9. Total gross cost.....\$ _____
10. Net cost, gross cost less 4.7%.....\$ _____
This percentage is applied equally to the cost in all
parishes so that the sum of amounts necessary to equalize
will equal the amount available for equalization.

II. Support for the Minimum Program from Regular Statutory Sources

1. State Public School Fund apportioned on Basis of
Educables.....No. _____ x \$16.16.....\$ _____
2. Sixteenth Section Land Fund.....\$ _____
3. Parish Tax.....\$ _____
4. Court Fines and Forfeitures.....\$ _____
5. Rent or lease of school land.....\$ _____
6. Tuition received from other parishes.....\$ _____
7. Severance Tax.....\$ _____
8. Total of items of support.....\$ _____

III. Difference necessary to equalize.....\$ _____

The net cost minus the support is the difference necessary to equalize or the special aid sent to a parish to pay the cost of the minimum program.

16. Oklahoma¹⁶

The state distributes income from land money on a per capita basis. The State Aid is distributed from money appropriated by the legislature. The amount a district may get is determined by subtracting the amount of Minimum Program Income from the cost of Minimum Program. The Minimum Program Income is the income from a district levy of eleven mills and income from state per capita. In 1939-40 the cost of Minimum Program per pupil in average daily attendance was \$64.93.

17. Texas¹⁷

Texas distributed a \$22.50 per capita in 1941-42. In addition, about eight and one-half millions of dollars were distributed as equalization.

The three needs for which equalization were granted were: salary aid, high school tuition, and transportation.

Districts must make a levy of fifty cents on the one hundred dollar valuation of assessable property. This is a maintenance tax.

18. Ohio¹⁸

Ohio was one of the first states to enact a Minimum Salary Law which provided aid for weak districts. This law was enacted in 1906. The state now has what is called the School Foundation Program. The chief provisions of the School Foundation Program are as follows:

16

The School Finance and Transportation Laws, Bulletin No. 145-B, (Oklahoma City, State Board of Education, 1941), pp. 1-14.

17

Public School Laws of the State of Texas, State Department of Education Bulletin No. 413 (Austin, Texas, State Department of Education, 1941), pp. 234-247.

18

D. H. Sutton, Eighty Third and Eighty Fourth Annual Reports of the Director of Education (Columbus, D. H. Sutton, 1939), pp. 527-528.

1. An amount equal to \$22.50 for each pupil five years or older in average daily attendance in kindergarten school for a term of one hundred, eighty days.
2. An amount equal to \$45 for each pupil in average daily attendance in an elementary school (grades I-VIII, inclusive) for a term of one hundred, eighty days.
3. An amount equal to \$67.50 for each pupil in average daily attendance in high school (grades IX-XII, inclusive) for a term of one hundred, eighty days.
4. An amount equal to \$1,150 for each approved one-room school.
5. An amount equal to \$2,400 for each approved two-room school.
6. For approved high schools, having less than one hundred, eighty pupils in average daily attendance and more than two teachers, such amounts greater per pupil than the \$67.50 and \$45 respectively as will enable the school to operate at a reasonable level of educational efficiency.
7. A foundation program of transportation, in districts where such service is necessary, not to exceed the schedule of such costs as recommended by the director of education and approved by the State Controlling Board.
8. A foundation program of school tuition equal to the total of the approved budget of such costs for pupils in attendance at the schools of a district other than that in which they reside.
9. In addition to the Foundation Program guaranty, each district operating part-time, continuation, and evening schools for a term of one hundred, eighty days is entitled to a distribution equal to \$36.00 for each pupil in average daily attendance.

19. West Virginia¹⁹

West Virginia distributes state aid on the basis of weighted pupils in average daily attendance. Values are assigned for the number of years of experience as follows: for experience of from one to five terms, inclusive, three-fifths of the number of terms of experience; for experience

¹⁹

F. Ray Power and W. W. Trent, The School Law of West Virginia (Charleston, West Virginia, W. W. Trent, State Superintendent, 1938), pp. 66, 67, 68.

of from six to nine terms, inclusive, two plus one-fifth of the total number of terms of experience; for experience of ten years or more, four.

Values are assigned to teacher certification for each certificate as follows: second grade, thirteen; first grade certificate, seventeen; short normal certificate, eighteen; standard normal certificate, twenty; bachelor degree certificate, twenty-two; master degree certificate, twenty-four.

The weighting for elementary instruction is computed by adding all values assigned for experience and certification for all of the elementary teachers actually employed in the county during the preceding year and dividing the total by twenty-eight times the number of such teachers.

The weighting for high school instruction is computed by adding all the values assigned for experience and certification for all of the high school teachers actually employed in the county during the preceding year and dividing the total by twenty-one times the number of such teachers.

Corrections for size of school shall be applied to the average daily attendance in each county on the basis of schools actually operated during the preceding year as follows:

1. To the average daily attendance in elementary schools add fifty-thirds of the number of school schools.
2. To the average daily attendance in high schools add fifteen halves of the number of such schools.

The average daily attendance corrected for size of school for each county is then adjusted by applying the weightings determined. This is done as follows:

1. The corrected average daily attendance in elementary schools is multiplied by the weighting for elementary instruction for that county.
2. The corrected average daily attendance in high schools is multiplied by the weighting for high school instruction for that county.

The total foundation program for a county is obtained by:

1. Multiplying the number of weighted pupils for the county by each of the following:
 - a. Fifty and one-half.
 - b. Five hundred times the total number of non-isolated elementary schools in the state divided by the total number of weighted pupils in the state.
2. In determining the amount needed by each county to meet cost of transportation, the following factors are considered:
 - a. The number of elementary pupils transported.
 - b. The number of high school pupils transported.
 - c. The length of bus routes.
 - d. The condition of buses.
 - e. The average size of buses needed.
 - f. The condition of the roads traveled.
 - g. The number of schools to which pupils are transported.
3. The total for all counties is not to exceed three and one-half times the total number of weighted pupils in the state.

20. Alabama²⁰

By far the greatest proportion of the state school monies is distributed as a Minimum Program Fund. In 1943 the state's guaranteed minimum program is an eight-month's minimum term for all children.

The basic determinant of educational need of a school unit is the average daily attendance of that unit. Therefore the cost of the program is calculated in terms of fixed allowances per unit of average daily attendance for each cost factor.

1. The minimum program allowance for teachers' salaries is determined by the number of teacher units to which a local system is entitled

according to the average daily attendance of the school and by the qualifications of those teachers.

2. The minimum program allowance for transportation is calculated by multiplying the aggregate attendance for eight months for children who live two miles or more from school by an amount varying from 6.5 cents to 18 cents. The most sparsely settled areas give greatest allowance.
3. The allowance for other current expenses is calculated by multiplying the number of allowable teacher units by a fixed allowance per teacher unit for other current expenses as calculated by finding average over a period of years.
4. The minimum program allowance for capital outlay or debt service for capital outlay is calculated by multiplying the number of teacher units by a fixed allowance per teacher unit for capital outlay. The fixed amount is determined by calculating the average expenditure of schools for this item over a period of years.

Alabama determines taxes a local district must contribute toward the cost of the minimum program in accordance with an index of financial ability. This is not determined by assessed valuation alone. Equal weight is given economic factors such as sales tax receipts, auto licenses, public utility valuation, income tax receipts, farm income, and manufacturing.

21. New York²¹

All districts are guaranteed \$1,500 per elementary unit and \$1,900 per high school classroom unit from state and local funds. These units are determined by average daily attendance with consideration given the smaller schools. The average daily attendance may be disregarded for periods when contagious diseases lower attendance. There are interesting points in the New York plan which will be brought out in succeeding chapters if bearing upon the situation in Kentucky.

²¹

Alice C. McCormack, The Method of Apportionment of State Aid for Schools in New York (Albany, N. Y., New York State Education Department, 1941).

22. Summary

The treatments of the state plans in this chapter have been brief.

The following points might well be kept in mind:

The basic determinant of educational need in the states discussed are: average daily membership, teacher unit, and average daily attendance. The so-called budget deficit plan is used, and the Delaware Legislature appropriates for each item in the budgets of her fifteen school districts without a set system. The teacher unit is usually determined by average daily attendance.

Many states recognize the high school unit as costing more than a corresponding elementary unit; make provision for the cost of transportation above the regular school program; recognize the qualifications of teachers in the distribution of state funds; and take in to consideration the small isolated school.

The required levy for participation in state aid ranges from none to thirty mills.

Some state plans require a certain local effort before a school may be eligible; other states require no set levy but base the apportionment to that school unit on the assumption that the school unit did make a specified levy.

CHAPTER III

EQUALIZATION IN KENTUCKY

1. Introduction

In 1941 the people of Kentucky, by an overwhelming vote, amended the state's constitution to permit the distribution of a portion of the state school funds on other than a pupil-census basis. This portion cannot exceed ten per cent. It will be seen in studying the situation in Kentucky that one hundred per cent of the state school funds should be distributed on a basis of need if a completely satisfactory program of equalization is to be had. It is to be hoped that such an amendment will not be delayed. The problem of this study, however, is to improve the equalization program under the present constitutional limitations.

The General Assembly enacted a law which set up a minimum program of thirty dollars for each pupil in average daily membership and appropriated \$400,000.00 to be distributed to the weaker districts below the minimum program. This amount was not ten per cent of the state appropriation which was approximately \$9,900,000.00 and it did not bring the weaker districts up to the \$30.00. According to George L. Evans,¹ Director of Finance, the amount needed to make \$30.00 available to all below that level in 1942-43 was \$667,303.00.

The law also requires a district to levy its maximum legal tax in order to be eligible for this aid. It is pointed out here that there are four maximum legal levies among the districts. In order to be eligible, Hopkins County must levy a tax of 75 cents on the \$100.00 property

¹ George L. Evans, Financial Support, Financial Ability, and Inequalities Existing in Various School Systems in Kentucky (Frankfort, Kentucky, Department of Education, April, 1943), Ed. Bul. XI, No. 2, p. 129.

valuation; Louisville must levy \$1.00; Dawson Springs, \$1.25; and Madisonville, \$1.50. This is an inequality discussed later.

Kentucky is to be congratulated for the step forward made in amending the constitution, but there is still much to be done.

2. Situation Surveyed Through Tables

The present situation in Kentucky can best be shown by the use of tables. The data given in the tables in this chapter are taken from records and reports found in the State Department of Education at Frankfort and pertain to the school year of 1942-43. Much of the data has recently been published.²

Little explanation is necessary as the tables are simple, but the following facts are pointed out as a preliminary to the study:

1. Table I contains the statistics of independent systems, and Table II contains similar statistics for the county systems.
2. Revenue from poll and bank shares is not considered, but this is offset by the fact that cost of tax collection is not considered.
3. Some districts in the low income group did not participate in equalization funds because the maximum legal levies were not made.
4. Attention is called to the fact that there are four maximum legal levies.
5. No provision is made for the cost of transportation other than the regular school fund; and when it is noted that Graves County had an income of \$24.73 per census pupil and Mayfield Independent had an income of \$58.57, the full story is not told. After deducting \$27,707.54,³ the cost of transportation in Graves County, the amount left per census pupil to carry on the school program is \$19.77 as compared with Mayfield's \$58.57.

²

George L. Evans, op. cit.

³

Table of Transportation Costs sent to the writer by George L. Evans, June 23, 1943.

6. Although the figures are not found in the tables given here, it might be well to note that county districts paid \$1,615,396.12 for transportation and independent districts paid \$58,409.71.⁴

⁴Ibid.

TABLE I - a

Data on Public School Support

Ind. Dist.	Census	Assessed Value of Corporate, Non-Corporate Property	Per Pupil Assess- ment	Dist. Levy	Max. Legal Dist. Levy
Albany	483	\$ 303,000.00	\$ 669.00	\$1.25	\$1.25
Anchorage	182	1,542,069.00	8,473.00	.75	1.25
Artemus	246	392,592.00	1,596.00	1.25	1.25
Ashland	6,937	23,083,396.00	3,328.00	1.00	1.25
Augusta	383	1,222,043.00	3,191.00	1.35	1.25
Barbourville	889	1,554,600.00	1,749.00	1.30	1.50
Bardstown	955	2,320,000.00	2,429.00	.62	1.25
Beechwood	734	3,160,000.00	4,305.00	.75	1.25
Bellevue	1,520	6,400,000.00	4,211.00	1.15	1.50
Benton	601	631,172.00	1,050.00	1.25	1.25
Berea	478	1,081,818.00	2,263.00	.94	1.25
Bevier Cleaton	515	190,000.00	369.00	1.25	1.25
Bloomfield	290	990,000.00	3,414.00	1.20	1.25
Bowling Green	2,912	9,236,400.00	3,172.00	.97	1.50
Brodhead	405	572,000.00	1,412.00	1.15	1.25
Burgin	376	1,625,000.00	4,322.00	.75	1.25
Burkesville	404	608,160.00	1,505.00	.90	1.25
Burnside	280	477,942.00	1,707.00	1.25	1.25
Cadiz	425	646,598.00	1,521.00	1.25	1.25
Campbellsville	896	1,493,045.00	1,666.00	1.25	1.25
Carlisle	460	1,685,585.00	3,621.00	.88	1.25
Carrollton	896	1,917,188.00	2,140.00	1.20	1.50
Catlettsburg	1,201	2,379,320.00	1,981.00	1.37	1.50
Cave City	304	915,000.00	3,010.00	1.00	1.25
Central City	921	1,825,000.00	1,982.00	1.30	1.50
Clay	493	596,000.00	1,209.00	1.25	1.25
Cloverport	421	612,536.00	1,455.00	.81	1.25
Cold Spring	468	820,000.00	1,752.00	.65	1.25
Columbia	476	893,711.00	1,552.00	1.10	1.25
Corbin	2,199	2,250,470.00	1,023.00	1.50	1.50
Covington	11,721	55,963,720.00	4,775.00	1.02	1.25
Crofton	330	537,288.00	1,628.00	1.25	1.25
Cynthiana	820	3,550,205.00	4,330.00	1.15	1.50
Danville	1,924	6,407,503.00	3,330.00	1.15	1.50
Dawson Springs	770	811,365.00	1,054.00	1.25	1.25
Dayton	1,782	5,384,536.00	3,056.00	1.42	1.50
Earlington	1,090	1,390,000.00	1,275.00	1.50	1.50
E. Bernstadt	434	314,298.00	724.00	1.25	1.25
Eddyville	292	459,696.00	1,574.00	1.25	1.25
Elizabethtown	1,015	2,679,151.00	2,642.00	1.20	1.50
Eminence	335	1,220,000.00	3,642.00	1.00	1.25
Erlanger	1,379	3,830,000.00	2,777.00	1.25	1.25
Fairview	1,161	1,330,000.00	1,146.00	1.25	1.25
Falmouth	486	1,450,000.00	2,984.00	.89	1.25

TABLE I - b

Data on Public School Support

Ind. Dist.	Gross Income from Levy	Income from Per Capita	Income from Equaliza- tion Fund	Total Income from Levy, Per Capita, Equalization	Income Per Census Pupil
Albany	\$ 3,787.50	\$ 5,834.64	\$1,457.80	\$ 11,079.94	\$24.46
Anchorage	11,565.52	2,344.16	.....	13,909.68	76.42
Artemus	4,907.40	3,168.48	.....	8,076.00	32.63
Ashland	230,833.90	88,348.56	.....	319,182.46	46.01
Augusta	12,648.15	4,933.04	.....	17,581.19	45.90
Barbourville	15,009.80	11,450.32	.....	19,942.84	22.43
Bardstown	14,384.00	12,300.40	.....	26,684.40	27.94
Beechwood	23,700.00	9,453.92	.....	33,153.92	45.17
Bellevue	73,600.00	19,577.60	.....	93,177.60	61.30
Benton	7,889.65	7,740.88	.....	15,630.53	26.01
Berea	10,169.09	6,156.64	.....	16,325.73	34.15
Bevier Cleaton	2,375.00	6,633.20	818.81	9,827.01	19.08
Bloomfield	11,980.00	3,735.20	.....	15,615.20	53.86
Bowling Green	89,593.08	37,506.56	.....	127,099.64	43.64
Brodhead	6,578.00	5,216.40	.....	11,794.40	29.12
Burgin	12,187.50	4,842.88	.....	17,030.38	45.29
Burkesville	5,473.44	5,203.52	.....	10,676.96	26.42
Burnside	5,974.27	2,679.04	.....	8,653.37	30.98
Cadiz	8,082.47	5,474.00	.....	13,556.47	31.90
Campbellsville	18,663.06	11,540.48	.....	30,203.54	33.71
Carlisle	14,657.15	5,924.80	.....	20,581.95	44.74
Carrollton	23,006.02	11,540.48	.....	34,546.50	38.53
Catlettsburg	32,596.68	15,468.88	.....	48,065.66	40.02
Cave City	9,150.00	3,915.52	.....	13,065.52	42.97
Central City	23,725.00	11,862.48	.....	35,587.48	38.64
Clay	7,440.00	6,349.84	.....	13,789.84	27.97
Cloverport	4,961.55	5,422.48	.....	10,384.03	24.66
Cold Spring	5,330.00	6,027.84	.....	11,357.84	24.27
Columbia	9,830.82	7,418.88	.....	17,249.70	29.94
Corbin	33,757.05	28,323.12	.....	62,080.17	28.19
Covington	570,829.94	150,966.48	.....	721,796.42	61.59
Crofton	6,726.10	4,250.40	.....	10,976.50	33.26
Cynthiana	40,827.34	10,561.60	.....	51,388.94	62.66
Danville	72,686.28	24,731.12	.....	97,417.40	50.63
Dawson Springs	10,142.06	9,917.60	.....	20,059.66	26.05
Dayton	76,460.41	22,634.56	.....	99,164.97	56.28
Earlington	20,850.00	14,039.20	.....	34,889.20	32.01
E. Bernstadt	3,930.72	5,589.92	345.86	9,866.50	22.73
Eddyville	5,746.20	3,760.96	.....	9,507.16	32.56
Elizabethtown	32,149.81	13,060.32	.....	45,210.13	44.58
Eminence	12,200.00	5,602.80	.....	17,802.80	53.14
Erlanger	47,875.00	17,761.52	.....	65,636.52	47.59
Fairview	16,625.00	14,953.68	686.94	32,265.52	27.79
Falmouth	12,905.00	6,259.68	.....	19,164.68	32.48

TABLE I - a

Data on Public School Support

Ind. Dist.	Census	Assessed Value of Corporate, Non-Corporate Property	Per Pupil Assess- ment	Dist. Levy	Max. Legal Dist. Levy
Ferguson	356	\$ 1,140,000.00	\$3,202.00	\$1.15	\$1.25
Ft. Thomas	1,705	15,575,000.00	9,135.00	.85	1.50
Frankfort	2,037	8,161,860.00	4,007.00	1.00	1.50
Franklin	807	1,920,000.00	2,379.00	1.10	1.50
Fredonia	139	249,360.00	1,794.00	1.25	1.25
Fulton	807	2,576,000.00	3,192.00	1.45	1.50
Gatliff	498	68,000.00	137.00	1.25	1.25
Georgetown	810	3,107,656.00	3,837.00	1.50	1.50
Glasgow	1,707	2,800,000.00	1,640.00	1.25	1.25
Grand Rivers	190	222,000.00	1,168.00	1.25	1.25
Grayson	372	760,000.00	2,043.00	1.25	1.25
Greensburg	459	814,358.00	1,774.00	1.25	1.25
Greenup	427	1,140,556.00	2,671.00	1.25	1.25
Greenville	680	1,460,000.00	2,176.00	1.45	1.50
Guthrie	382	1,132,667.00	2,965.00	1.00	1.25
Harlan	2,478	3,250,136.00	1,312.00	1.35	1.50
Harrodsburg	1,124	2,400,000.00	2,135.00	1.00	1.50
Hazard	2,739	4,300,000.00	1,570.00	1.50	1.50
Henderson	2,916	8,820,539.00	3,025.00	1.50	1.50
Hickman	1,020	1,161,010.00	1,138.00	1.50	1.50
Hikes	546	3,621,252.00	6,632.00	.80	1.25
Hodgenville	381	1,099,650.00	2,886.00	1.10	1.25
Hopkinsville	2,297	7,014,820.00	3,054.00	1.20	1.50
Horse Cave	398	1,220,000.00	3,065.00	1.25	1.25
Irvine	900	1,456,605.00	1,618.00	1.50	1.50
Jackson	655	665,000.00	1,015.00	1.25	1.50
Jenkins	2,767	2,805,000.00	1,014.00	1.25	1.25
Kuttawa	295	387,405.00	1,313.00	1.25	1.25
Lancaster	548	2,090,000.00	3,814.00	.90	1.25
Lawrenceburg	492	1,766,229.00	3,590.00	1.00	1.50
Lebanon	877	2,043,083.00	2,330.00	.90	1.50
Lebanon Jct.	407	820,000.00	2,015.00	1.10	1.25
Leitchfield	511	1,199,000.00	2,346.00	1.25	1.25
Lexington	8,564	58,301,823.00	6,808.00	.78	1.25
Liberty	402	409,032.00	1,017.00	1.25	1.25
Livermore	445	651,075.00	1,463.00	1.00	1.25
Livingston	281	358,485.00	1,276.00	1.25	1.25
London	924	1,635,000.00	1,769.00	1.25	1.25
Lone Jack	729	1,485,000.00	2,057.00	.87	1.25
Louisville	60,853	361,657,033.00	5,943.00	.74	1.00
Ludlow	1,144	5,013,629.00	4,383.00	1.05	1.50
Lynch	1,712	4,337,000.00	2,533.00	1.25	1.25
Madisonville	2,647	3,800,000.00	1,436.00	1.50	1.50
Marion	601	1,212,000.00	1,436.00	1.50	1.50
Mayfield	1,567	4,938,788.00	3,153.00	1.45	1.50

TABLE I - b

Data on Public School Support

Ind. Dist.	Gross Income from Levy	Income from Per Capita	Income from Equaliza- tion Fund	Total Income from Levy, Per Capita, Equalization	Income Per Census Pupil
Ferguson	\$ 13,110.00	\$ 4,585.28	\$.....	\$ 17,695.28	\$49.71
Ft. Thomas	132,387.50	21,900.40	.....	154,347.90	90.52
Frankfort	81,618.60	26,236.56	.....	107,855.16	52.94
Franklin	21,120.00	10,394.16	.....	31,514.16	39.06
Fredonia	3,117.00	1,790.32	.....	4,907.32	35.23
Fulton	37,352.00	10,394.16	.....	47,746.16	59.16
Gatliff	850.00	6,414.24	1,975.71	9,239.95	18.55
Georgetown	46,614.84	10,432.80	.....	57,047.64	70.42
Glasgow	35,000.00	21,986.16	.....	56,986.16	33.38
Grand Rivers	2,775.00	2,447.20	.....	5,222.20	27.48
Grayson	9,500.00	4,791.36	.....	14,291.36	38.42
Greensburg	10,179.48	5,911.92	.....	16,091.40	35.05
Greenup	14,256.95	5,499.76	.....	19,756.71	46.27
Greenville	21,460.00	8,758.40	.....	30,218.40	44.44
Guthrie	11,326.67	4,920.16	.....	16,247.27	42.53
Harlan	43,876.84	31,916.64	.....	75,793.48	30.59
Harrodsburg	24,000.00	14,477.12	.....	38,477.12	34.23
Hazard	64,500.00	35,278.32	.....	99,778.32	36.44
Henderson	129,308.08	37,558.08	.....	166,866.16	57.22
Hickman	17,415.15	13,137.60	.....	30,552.75	29.95
Hikes	28,970.01	7,032.48	.....	36,002.49	65.94
Hodgenville	12,096.15	4,907.28	.....	17,003.43	44.63
Hopkinsville	84,177.84	29,585.36	.....	113,763.20	49.52
Horse Cave	15,250.00	5,126.24	.....	20,376.24	51.19
Irvine	21,849.08	11,592.00	.....	33,441.08	37.15
Jackson	9,975.00	8,436.30	.....	18,411.40	23.11
Jenkins	35,062.50	35,636.96	.....	70,701.46	25.55
Kuttawa	4,842.56	3,799.60	.....	8,642.16	29.29
Lancaster	18,810.00	7,058.24	.....	25,868.24	47.20
Lawrenceburg	17,662.29	6,386.96	.....	24,049.25	48.38
Lebanon	18,387.75	11,295.76	.....	29,683.51	33.84
Lebanon Jct.	9,020.00	5,242.16	.....	14,262.16	35.04
Leitchfield	14,987.50	6,581.68	.....	21,569.18	42.21
Lexington	454,754.26	110,304.32	.....	565,058.58	65.98
Liberty	5,112.90	5,117.76	170.83	10,461.49	26.02
Livermore	6,510.75	5,731.60	.....	12,242.35	27.55
Livingston	4,481.06	3,619.28	.....	8,100.34	28.83
London	20,437.50	11,901.12	.....	32,338.62	44.36
Lone Jack	18,562.50	9,389.57	.....	27,952.02	38.35
Louisville	2,694,344.90	783,786.64	.....	3,478,131.54	57.18
Ludlow	52,633.10	14,734.72	.....	67,367.87	58.83
Lynch	54,212.50	22,050.56	.....	76,263.06	44.54
Madisonville	57,000.00	34,093.36	.....	91,093.36	34.04
Marion	18,180.00	7,740.88	.....	25,920.88	41.29
Mayfield	71,612.43	20,182.96	.....	91,795.39	58.57

TABLE I - a

Data on Public School Support

Ind. Dist.	Census	Assessed Value of Corporate, Non-Corporate Property	Per Pupil Assess- ment	Dist. Levy	Max. Legal Dist. Levy
Maysville	1,223	\$ 6,619,329.00	\$5,412.00	\$1.02	\$1.25
McVeigh	825	484,000.00	587.00	1.25	1.25
Middleburg	211	256,000.00	1,213.00	1.25	1.25
Middlesboro	3,352	5,047,812.00	1,506.00	1.40	1.50
Midway	443	2,452,482.00	5,536.00	.65	1.25
Monticello	662	868,500.00	1,312.00	.80	1.25
Moreland	185	653,158.00	3,531.00	.95	1.25
Mt. Sterling	859	3,140,000.00	3,655.00	1.10	1.50
Mt. Vernon	621	870,000.00	1,401.00	1.25	1.25
Mumfordsville	254	837,200.00	3,296.00	1.25	1.25
Murray	988	2,530,000.00	2,561.00	1.10	1.50
Newport	5,828	23,722,120.00	4,070.00	.99	1.25
Nicholasville	650	1,500,000.00	2,308.00	1.30	1.50
Owensboro	5,903	13,429,120.00	2,275.00	1.07	1.50
Owenton	315	684,469.00	2,173.00	1.25	1.25
Paducah	6,810	23,168,176.00	3,402.00	.97	1.25
Paintsville	1,140	2,602,733.00	2,283.00	1.35	1.50
Paris	1,312	4,850,000.00	3,697.00	1.00	1.50
Pembroke	326	800,000.00	2,454.00	.90	1.25
Pikeville	1,574	3,790,000.00	2,408.00	1.25	1.50
Pineville	1,178	2,107,000.00	1,789.00	1.35	1.50
Prestonburg	910	1,530,000.00	1,681.00	1.50	1.50
Princeton	1,380	2,190,000.00	1,662.00	1.35	1.50
Providence	999	1,162,998.00	1,184.00	1.50	1.50
Raceland	712	3,000,000.00	4,213.00	1.10	1.25
Ravenna	280	910,000.00	3,138.00	1.35	1.25
Richmond	1,736	4,812,738.00	2,772.00	1.05	1.50
Russell	1,681	6,200,000.00	3,688.00	1.15	1.50
Russellville	997	2,303,320.00	2,310.00	1.40	1.50
Science Hill	264	485,000.00	1,837.00	1.25	1.25
Scottsville	719	1,240,000.00	1,725.00	1.00	1.50
Sebree	275	505,318.00	1,838.00	1.25	1.25
Sharpsburg	303	1,292,400.00	4,265.00	.88	1.25
Shelbyville	1,125	5,826,987.00	5,180.00	.80	1.50
Silver Grove	228	950,000.00	4,167.00	1.22	1.25
Somerset	2,141	3,970,000.00	1,854.00	1.50	1.50
Southgate	333	1,245,000.00	3,739.00	1.25	1.25
So. Portsmouth	271	752,000.00	2,775.00	1.25	1.25
Springfield	730	1,740,280.00	2,384.00	.80	1.25
Stanford	438	1,525,000.00	3,482.00	1.25	1.25
Stearns	606	740,000.00	1,221.00	1.25	1.25
Trenton	420	1,166,347.00	2,777.00	1.00	1.25
Uniontown	669	370,119.00	553.00	1.25	1.25
Upton	151	570,295.00	3,777.00	1.25	1.25

TABLE I - b

Data on Public School Support

Ind. Dist.	Gross Income from Levy	Income from Per Capita	Income From Equaliza- tion Fund	Total Income from Levy, Per Capita, Equalization	Income Per Census Pupil
Mayssville	\$ 67,517.15	\$15,752.24	\$.....	\$ 83,269.39	\$68.08
McVeigh	5,050.00	10,526.00	.....	15,676.00	19.00
Middleburg	3,400.00	2,717.68	.....	6,117.68	28.96
Middlesboro	70,669.37	43,173.76	.....	113,843.13	33.96
Midway	15,941.13	5,705.84	.....	21,646.97	48.84
Monticello	6,948.00	8,526.56	.....	15,474.56	23.37
Moreland	6,205.00	2,382.80	.....	8,587.80	46.42
Mt. Sterling	34,540.00	11,063.92	.....	45,603.92	53.09
Mt. Vernon	10,875.00	7,998.48	.....	18,873.48	30.39
Munfordville	10,465.00	3,271.52	.....	13,736.52	54.08
Murray	27,830.00	12,725.44	.....	40,555.44	41.04
Newport	234,848.99	75,064.64	.....	309,913.63	58.32
Nicholasville	19,500.00	8,372.00	.....	27,872.00	42.68
Owensboro	143,692.00	76,030.64	.....	219,722.64	37.22
Owenton	8,555.86	4,057.20	.....	12,613.06	40.04
Paducah	224,731.31	87,612.80	.....	212,344.11	31.18
Paintsville	35,136.90	14,683.20	.....	49,820.10	43.70
Paris	48,500.00	16,898.56	.....	65,398.56	49.84
Pembroke	7,200.00	4,198.88	.....	11,398.88	34.96
Pikeville	47,375.00	20,273.12	.....	67,648.12	42.98
Pineville	28,444.50	15,172.64	.....	43,617.14	37.02
Prestonburg	22,950.00	11,720.80	.....	34,670.80	38.09
Princeton	29,565.00	16,945.84	.....	46,540.84	35.31
Providence	17,744.97	12,876.12	.....	30,612.09	30.64
Raceland	33,000.00	9,170.56	.....	42,170.56	59.22
Ravenna	12,285.00	3,735.20	.....	16,020.20	55.24
Richmond	50,533.75	22,359.68	.....	72,893.43	46.02
Russell	71,300.00	21,351.28	.....	92,951.28	55.29
Russellville	32,246.48	4,289.04	.....	36,535.52	36.64
Science Hill	6,062.50	3,300.32	.....	9,362.82	35.46
Scottsville	12,400.00	9,260.72	.....	21,660.72	30.12
Sebree	6,316.48	3,642.00	.....	9,958.48	36.21
Sharpsburg	11,373.12	3,902.64	.....	15,275.76	50.41
Shelbyville	46,615.90	14,490.00	.....	61,105.90	54.40
Silver Grove	11,590.00	2,936.64	.....	14,526.64	63.93
Somerset	59,550.00	27,576.08	.....	87,126.08	40.69
Southgate	15,562.50	3,529.12	.....	19,091.62	57.33
So. Portsmouth	9,400.00	3,490.48	.....	12,890.48	47.56
Springfield	15,662.52	9,402.40	.....	25,064.90	34.34
Stanford	19,062.50	5,641.44	.....	24,703.94	56.40
Stearns	9,250.00	7,805.28	.....	17,055.28	28.14
Trenton	11,663.47	5,409.60	.....	17,073.07	40.65
Uniontown	4,626.49	8,616.72	.....	13,243.21	19.73
Upton	7,128.69	1,944.88	.....	9,073.57	60.08

TABLE I - a

Data on Public School Support

Ind. Dist	Census	Assessed Value of Corporate, Non-Corporate Property	Per Pupil Assess- ment	Dist. Levy	Max. Legal Dist. Levy
Vanceburg	469	\$ 616,292.00	\$1,314.00	\$1.00	\$1.25
Van Lear	554	665,000.00	1,200.00	1.25	1.25
Versailles	793	6,429,718.00	4,250.00	.60	1.50
Walton-Verona	402	2,162,955.00	5,430.00	.85	1.25
West Point	353	735,000.00	2,082.00	.95	1.25
Williamsburg	868	1,060,000.00	1,221.00	1.25	1.25
Williamstown	328	1,706,722.00	5,202.00	1.00	1.25
Winchester	1,513	6,429,718.00	4,250.00	1.12	1.50

TABLE I - b

Data on Public School Support

Ind. Dist.	Gross Income from Levy	Income from Per Capita	Income from Equaliza- tion Fund	Total Income from Levy, Per Capita, Equalization	Income Per Census Pupil
Vanceburg	\$ 6,162.93	\$ 6,040.72	\$.....	\$ 12,203.65	\$26.02
Van Lear	8,312.50	7,135.52	.....	15,448.02	27.88
Versailles	38,578.31	9,170.56	.....	47,748.87	60.21
Walton-Verona	18,555.12	5,177.76	.....	23,732.88	59.03
West Point	6,982.50	4,546.64	.....	11,529.14	32.66
Williamsburg	13,250.00	11,179.84	.....	24,429.84	27.14
Williamstown	17,067.22	4,219.64	.....	21,286.86	64.89
Winchester	72,012.84	19,487.44	.....	91,500.28	60.47

TABLE II - a

Data on Public School Support

County Districts	Census	Assessed Value of Corporate, Non-Corporate Property	Per Pupil Assess- ment	Dist. Levy	Max. Legal Dist. Levy
Adair	4,615	\$ 3,030,000.00	\$ 657.00	\$.50	\$.75
Allen	3,393	3,534,000.00	1,042.00	.75	.75
Anderson	1,534	3,060,000.00	1,995.00	.70	.75
Ballard	1,968	5,842,765.00	2,939.00	.75	.75
Barren	5,618	5,750,000.00	2,939.00	.75	.75
Bath	2,817	7,013,712.00	2,490.00	.75	.75
Bell	9,593	6,950,000.00	724.00	.75	.75
Boone	2,054	9,653,900.00	4,700.00	.75	.75
Bourbon	2,856	21,449,324.00	7,510.00	.56	.75
Boyd	2,543	5,954,766.00	2,342.00	.75	.75
Boyle	2,323	8,377,915.00	3,607.00	.70	.75
Bracken	1,688	7,725,754.00	4,577.00	.75	.75
Breathitt	7,469	3,554,218.00	476.00	.75	.75
Breckinridge	4,139	5,546,842.00	1,340.00	.75	.75
Bullitt	1,952	5,900,000.00	3,023.00	.70	.75
Butler	3,883	2,770,000.00	713.00	.75	.75
Caldwell	2,063	3,199,999.00	1,150.00	.75	.75
Calloway	3,289	4,779,815.00	1,362.00	.75	.75
Campbell	2,063	9,533,333.00	4,621.00	.75	.75
Carlisle	1,746	3,641,325.00	2,086.00	.75	.75
Carroll	1,497	4,002,382.00	2,673.00	.75	.75
Carter	7,513	7,800,000.00	1,038.00	.75	.75
Casey	5,714	2,856,440.00	500.00	.60	.75
Christian	4,882	9,122,000.00	1,868.00	.75	.75
Clark	2,507	17,353,375.00	6,922.00	.45	.75
Clay	7,738	4,400,000.00	569.00	.75	.75
Clinton	2,771	910,000.00	328.00	.75	.75
Crittenden	2,373	2,855,000.00	1,203.00	.75	.75
Cumberland	2,946	2,020,000.00	686.00	.75	.75
Daviess	5,705	13,984,895.00	2,451.00	.75	.75
Edmonson	3,392	2,722,234.00	803.00	.75	.75
Estill	4,212	4,010,963.00	952.00	.60	.75
Fayette	6,831	43,713,343.00	6,399.00	.70	.75
Fleming	3,268	8,904,992.00	2,759.00	.75	.75
Floyd	16,312	26,500,000.00	1,625.00	.70	.75
Franklin	2,960	10,890,344.00	3,654.00	.75	.75
Fulton	2,053	3,924,302.00	1,911.00	.75	.75
Gallatin	1,073	2,979,885.00	2,777.00	.75	.75
Garrard	2,486	8,185,330.00	3,292.00	.70	.75
Grant	1,878	7,879,836.00	1,878.00	.75	.75
Graves	5,555	8,800,000.00	1,584.00	.75	.75
Grayson	4,128	4,658,442.00	1,112.00	.75	.75
Green	3,010	2,038,360.00	976.00	.60	.75
Greenup	4,627	6,368,606.00	1,376.00	.75	.75

TABLE II - b

Data on Public School Support

County Districts	Gross Income from Levy	Income from Per Capita	Income from Equalization Fund	Total Income from Levy, Per Capita, Equalization	Income Per Census Pupil
Adair	\$ 15,150.00	\$ 59,441.20	\$.....	\$ 74,591.20	\$16.13
Allen	25,155.00	43,701.84	.....	68,856.84	20.29
Anderson	21,420.00	19,757.93	.....	41,177.92	26.84
Ballard	43,820.00	25,605.44	.....	69,425.44	34.92
Barren	43,125.00	72,359.84	.....	115,484.84	20.55
Bath	52,605.00	36,282.96	.....	88,884.96	31.55
Bell	52,125.00	123,557.84	10,821.45	186,504.29	19.44
Boone	72,404.00	26,455.52	.....	98,859.52	48.13
Bourbon	111,536.00	36,785.28	.....	148,321.28	51.93
Boyd	44,660.00	32,753.84	.....	77,413.84	30.44
Boyle	58,645.00	29,920.24	.....	88,565.24	38.12
Bracken	57,943.00	21,741.44	.....	79,684.44	47.20
Breathitt	26,656.00	96,200.72	29,629.67	152,486.39	21.75
Bullitt	57,943.00	21,741.44	.....	66,441.76	34.03
Butler	20,775.00	50,013.04	8,341.02	79,129.06	20.38
Caldwell	24,000.00	26,597.20	.....	50,577.20	24.50
Calloway	33,598.00	42,362.32	.....	75,960.32	23.09
Campbell	71,500.00	26,571.44	.....	98,071.44	47.53
Carlisle	27,332.00	22,488.48	.....	49,820.48	28.53
Carroll	31,502.00	19,281.36	.....	50,783.36	33.92
Carter	58,500.00	96,767.44	4,441.15	159,708.59	21.26
Casey	17,138.00	73,596.32	.....	90,734.32	15.87
Christian	68,415.00	62,880.16	.....	131,295.16	26.89
Clark	78,090.00	32,290.16	.....	110,380.16	44.02
Clay	33,000.00	99,665.44	17,379.18	149,044.62	19.26
Clinton	6,825.00	35,690.48	7,567.76	50,083.34	18.07
Crittenden	21,412.00	30,564.24	.....	51,976.24	21.90
Cumberland	15,150.00	37,944.48	6,769.32	59,863.80	20.32
Davies	104,886.00	73,480.40	.....	178,366.40	31.26
Edmonson	20,416.00	43,688.96	7,719.42	71,824.38	21.17
Elliott	8,808.00	40,675.04	11,987.34	61,470.38	19.46
Estill	24,065.00	54,250.56	.....	78,315.56	18.59
Fayette	305,993.00	87,983.28	.....	393,976.28	57.67
Fleming	66,787.00	41,576.64	.....	108,363.64	33.56
Floyd	198,750.00	210,098.56	.....	408,848.56	25.06
Franklin	76,232.00	38,382.40	.....	114,614.40	38.46
Fulton	29,432.00	26,442.64	.....	55,874.64	27.21
Gallatin	22,349.00	13,820.24	.....	36,169.24	33.70
Garrard	57,297.00	32,019.68	.....	89,316.68	35.92
Grant	59,098.00	24,188.64	.....	83,286.64	44.34
Graves	66,000.00	71,548.40	.....	137,548.40	24.76
Grayson	34,938.00	53,941.44	2,333.56	91,213.00	21.78
Green	17,629.00	38,768.80	.....	56,397.60	18.73
Greenup	47,764.00	59,595.76	.....	107,359.76	23.20

TABLE II - a

Data on Public School Support

County Districts	Census	Assessed Value of Corporate, Non-Corporate Property	Per Pupil Assess- ment	Dist. Levy	Max. Legal Dist. Levy
Hancock	1,695	\$ 3,660,622.00	\$2,166.00	\$.70	\$.75
Hardin	4,800	10,537,121.00	2,195.00	.75	.75
Harlan	21,224	15,549,041.00	733.00	.75	.75
Harrison	2,211	11,510,174.00	5,206.00	.65	.75
Hart	3,571	5,657,551.00	1,584.00	.75	.75
Henderson	3,564	11,811,040.00	3,314.00	.75	.75
Henry	2,466	7,680,193.00	3,114.00	.75	.75
Hickman	2,228	5,600,785.00	2,500.00	.75	.75
Hopkins	5,729	11,000,000.00	1,920.00	.75	.75
Jackson	4,665	1,884,214.00	404.00	.75	.75
Jefferson	16,488	81,592,505.00	4,949.00	.75	.75
Jessamine	2,370	11,141,965.00	4,701.00	.55	.75
Johnson	6,663	6,856,569.00	1,034.00	.75	.75
Kenton	3,878	18,000,000.00	4,642.00	.75	.75
Knott	6,953	6,666,666.00	873.00	.75	.75
Knox	8,256	5,334,000.00	646.00	.75	.75
Larue	1,919	3,625,777.00	1,889.00	.60	.75
Laurel	6,915	3,131,708.00	742.00	.75	.75
Lawrence	5,571	7,519,722.00	1,350.00	.75	.75
Lee	3,546	4,205,460.00	1,186.00	.75	.75
Leslie	5,214	2,617,667.00	502.00	.75	.75
Letcher	10,489	10,386,820.00	990.00	.75	.75
Lewis	4,247	9,000,600.00	2,119.00	.65	.75
Lincoln	5,505	8,173,550.00	1,455.00	.75	.75
Livingston	2,016	2,792,910.00	1,385.00	.75	.75
Logan	5,055	9,096,520.00	1,800.00	.75	.75
Lyon	1,421	2,005,045.00	1,411.00	.75	.75
Madison	6,070	14,124,680.00	2,327.00	.75	.75
Magoffin	6,063	3,829,399.00	632.00	.75	.75
Marion	3,559	7,153,428.00	2,010.00	.60	.75
Marshall	3,533	3,950,000.00	1,118.00	.75	.75
Martin	3,884	4,660,516.00	1,200.00	.75	.75
Mason	3,106	13,275,000.00	4,274.00	.86	1.00
McCracken	3,647	8,696,818.00	2,385.00	.75	.75
McCreary	5,310	4,407,562.00	830.00	.75	.75
McLean	2,308	4,294,418.00	1,862.00	.75	.75
Meade	2,170	4,004,450.00	1,845.00	.75	.75
Menifee	1,983	1,415,000.00	714.00	.75	.75
Mercer	1,985	9,433,800.00	4,818.00	.75	.75
Metcalf	3,236	2,569,123.00	794.00	.75	.75
Monroe	4,712	2,773,699.00	589.00	.75	.75
Montgomery	2,238	7,484,725.00	3,344.00	.48	.75
Morgan	5,561	3,672,869.00	660.00	.75	.75
Muhlenberg	8,131	6,949,512.00	855.00	.75	.75

TABLE II - b

Data on Public School Support

County Districts	Gross Income from Levy	Income from Per Capita	Income from Equalization Fund	Total Income from Levy, Per Capita, Equalization	Income Per Census Pupil
Hancock	\$ 25,624.00	\$ 21,831.60	\$.....	\$ 47,455.60	\$27.99
Hardin	79,028.00	61,824.00	.....	140,852.00	29.34
Harlan	116,617.00	273,365.12	14,530.11	404,512.23	23.77
Harrison	74,816.00	28,477.68	.....	103,293.68	46.71
Hart	42,431.00	45,994.48	.....	88,425.48	24.76
Henderson	88,582.00	45,904.32	.....	134,486.32	37.72
Henry	57,601.00	31,762.08	.....	89,363.08	36.23
Hickman	42,005.00	28,696.64	.....	70,701.64	31.73
Hopkins	82,500.00	73,789.52	.....	156,289.52	27.28
Jackson	14,131.00	60,085.20	18,604.41	\$2,820.61	19.90
Jefferson	611,943.00	212,365.44	.....	824,308.44	49.99
Jessamine	61,280.00	30,525.60	.....	91,805.60	38.73
Johnson	51,424.00	85,433.04	853.58	137,710.52	20.76
Kenton	135,000.00	49,948.64	.....	184,948.64	47.69
Knott	49,999.00	89,554.64	5,909.75	145,463.39	20.92
Knox	40,005.00	106,337.28	13,253.73	159,596.01	19.33
Larue	21,754.00	24,716.72	.....	46,470.72	24.21
Laurel	38,487.00	89,065.20	17,491.27	145,043.47	20.93
Lawrence	56,397.00	71,754.48	.....	128,151.48	23.00
Lee	31,540.00	45,672.48	.....	77,212.48	21.77
Leslie	19,632.00	67,156.32	18,972.46	105,660.78	20.26
Letcher	72,901.00	135,093.32	24,417.65	237,416.97	22.62
Lewis	58,500.00	54,701.36	.....	113,201.36	26.65
Lincoln	61,301.00	70,904.40	.....	132,205.40	24.01
Livingston	20,946.00	25,966.08	.....	46,912.08	23.26
Logan	68,223.00	65,108.40	.....	133,331.40	26.37
Lyon	15,037.00	18,302.48	.....	33,339.48	23.46
Madison	105,935.00	78,181.60	.....	184,116.60	30.33
Magoffin	28,724.00	78,091.44	11,444.26	118,259.70	19.50
Marion	42,920.00	45,839.92	.....	88,759.92	24.93
Marshall	29,625.00	45,505.04	.....	75,130.04	21.26
Martin	34,953.00	50,025.92	.....	84,978.92	21.87
Mason	114,165.00	40,005.28	.....	154,170.28	49.63
McCracken	65,226.00	46,973.36	.....	112,199.36	30.76
McCreary	33,056.00	68,392.60	7,794.34	109,243.14	20.57
Meade	30,033.00	27,949.60	.....	57,982.60	26.72
Menifee	10,612.00	25,541.04	4,946.47	41,099.51	20.72
Mercer	66,036.00	25,219.04	.....	91,255.04	46.60
Metcalf	19,268.00	41,679.68	5,139.48	66,097.06	20.42
Monroe	20,802.00	60,690.56	8,084.47	89,577.03	19.01
Montgomery	35,926.00	28,825.44	.....	67,751.44	28.93
Morgan	27,546.00	71,625.68	.....	99,171.68	17.83
Muhlenberg	52,121.00	104,727.28	12,890.07	168,738.35	20.74

TABLE II - a

Data on Public School Support

County Districts	Census	Assessed Value of Corporate, Non-Corporate Property	Per Pupil Assessment	Dist. Levy	Max. Legal Dist. Levy
Nelson	3,486	\$ 7,487,526.00	\$2,148.00	\$.65	\$.75
Nicholas	1,432	6,124,766.00	4,277.00	.68	.75
Ohio	5,862	9,792,561.00	1,671.00	.75	.75
Oldham	1,734	7,683,757.00	4,431.00	.75	.75
Owen	2,108	5,105,561.00	2,422.00	.75	.75
Owsley	2,793	1,244,051.00	445.00	.75	.75
Pendleton	1,995	7,447,488.00	3,733.00	.75	.75
Perry	13,127	8,900,000.00	678.00	.75	.75
Pike	22,127	29,000,000.00	1,311.00	.75	.75
Powell	2,487	2,581,212.00	1,038.00	.75	.75
Pulaski	8,714	6,700,000.00	769.00	.75	.75
Robertson	754	2,031,955.00	2,695.00	.75	.75
Rockcastle	4,491	3,142,547.00	700.00	.75	.75
Rowan	4,697	4,844,722.00	1,031.00	.75	.75
Russell	4,211	2,640,941.00	627.00	.75	.75
Scott	2,366	15,405,443.00	6,511.00	.75	.75
Shelby	2,814	13,437,516.00	4,775.00	.75	.75
Simpson	2,008	4,829,181.00	2,405.00	.75	.75
Spencer	1,702	4,022,382.00	2,363.00	.75	.75
Taylor	2,701	3,311,452.00	1,226.00	.65	.75
Todd	2,619	5,277,000.00	2,015.00	.75	.75
Trigg	2,988	3,140,000.00	1,051.00	.75	.75
Trimble	1,553	2,866,950.00	1,846.00	.75	.75
Union	3,904	10,715,080.00	2,745.00	.75	.75
Warren	5,715	12,515,819.00	2,190.00	.75	.75
Washington	2,978	5,823,722.00	1,957.00	.75	.75
Wayne	4,880	2,825,666.00	579.00	.75	.75
Webster	2,623	5,025,365.00	1,916.00	.75	.75
Whitley	7,387	4,925,600.00	667.00	.75	.75
Wolfe	3,509	1,933,450.00	551.00	.75	.75
Woodford	1,797	19,900,000.00	11,074.00	.30	.75

TABLE II - b

Data on Public School Support

County Districts	Gross Income from Levy	Income from Per Capita	Income from Equalization Fund	Total Income from Levy, Per Capita, Equalization	Income Per Census Pupil
Nelson	\$ 48,668.00	\$ 44,899.68	\$.....	\$ 93,567.68	\$29.01
Nicholas	41,648.00	18,444.16	.....	60,092.16	26.94
Ohio	73,444.00	75,502.56	.....	148,946.56	25.40
Oldham	57,628.00	22,333.92	.....	79,961.92	46.11
Owen	38,291.00	27,151.04	.....	65,442.04	31.04
Owsley	9,330.00	35,973.84	7,796.14	53,099.48	19.01
Pendleton	55,856.00	25,695.60	.....	81,551.60	40.87
Perry	66,750.00	169,075.76	22,340.04	258,165.80	19.66
Pike	212,500.00	284,995.76	7,264.45	509,760.21	22.04
Powell	19,359.00	32,032.56	.....	51,391.56	20.66
Pulaski	50,250.00	112,236.32	23,582.05	186,068.37	21.35
Robertson	15,239.00	9,111.52	.....	24,950.52	33.09
Rockcastle	23,569.00	57,844.08	6,325.15	87,738.23	19.54
Rowan	36,335.00	60,497.36	.....	96,832.36	20.61
Russell	19,507.00	54,237.68	16,085.62	89,830.30	21.33
Scott	115,540.00	30,474.08	.....	146,014.08	61.71
Shelby	100,781.00	36,244.32	.....	137,025.32	48.69
Spencer	30,167.00	21,921.76	.....	52,088.76	30.60
Simpson	36,218.00	25,863.04	.....	62,081.04	30.91
Taylor	21,524.00	34,788.88	.....	56,312.88	20.84
Todd	39,577.00	33,732.72	.....	73,309.72	27.99
Trigg	23,550.00	38,485.44	.....	62,035.44	20.76
Trimble	21,502.00	20,003.64	.....	41,504.64	26.72
Union	80,363.00	50,283.52	.....	130,646.52	33.46
Warren	93,868.00	73,609.20	.....	167,477.20	29.30
Washington	43,715.00	38,356.64	.....	82,071.64	27.55
Wayne	21,199.00	62,854.40	14,472.56	98,525.96	20.11
Webster	37,690.00	33,784.24	.....	71,474.24	27.24
Whitley	36,942.00	95,144.56	22,678.72	154,765.28	20.95
Wolfe	14,500.00	45,195.92	2,677.64	62,373.56	17.77
Woodford	59,700.00	23,145.36	.....	82,845.36	46.10

3. Totals of Tables I and II

Total census of county districts.....	523,015
Total census of independent districts.....	<u>221,189</u>
Total census for state in 1942.....	745,104
Total assessed valuation of corporate and non-corporate property in county districts.....	\$938,343,624.00
Total assessed valuation of corporate and non-corporate property in independent districts.....	<u>849,727,635.00</u>
Total assessed valuation of corporate and non-corporate property for the state.....	\$1,788,071,259.00
Gross income from levies of county districts.....	\$ 6,697,893.00
Gross income from levies of independent districts..	<u>7,886,567.65</u>
Gross income from levies for state.....	\$14,584,460.65
Per capita apportioned to county districts.....	\$ 6,748,025.00
Per capita apportioned to independent districts....	<u>2,848,916.32</u>
Per capita apportioned to state.....	\$ 9,596,941.32

If all school districts in the state were to levy a tax of \$0.82 on the one hundred dollars assessed valuation, the total income produced would be slightly more than the total income of \$14,584,460.65 which is now produced by the various district rates.

4. Summary

Under the present constitution an amount not to exceed ten per cent of the state appropriation may be distributed on other than a per capita basis; but to have a completely satisfactory program of equalization in Kentucky, one hundred per cent of the state school appropriation should be distributed on a basis of need.

Only \$400,000.00 was appropriated by the 1942 Legislature for equalization purposes and a minimum program of thirty dollars per pupil in average daily membership was set up. The \$400,000.00 was not sufficient to bring all districts up to this minimum program, so proportional parts of the equalization fund was distributed to districts below the minimum program level.

There are four maximum legal tax levies found among the districts of the state, and each district must levy its maximum rate to establish eligibility on the point of effort.

The range of income per census-pupil after equalization in 1942-43 is from \$18.07 to \$90.52.

No provision is made for transportation costs other than the regular income of the district.

A levy of \$00.82 on the \$100 assessed valuation of property subject to school tax if applied to the total assessed valuation of property in all school districts of the state that is subject to school tax would produce an amount equal to the total income of all districts from the various levies now made in those districts.

CHAPTER IV

FACTORS IN EQUALIZATION

1. Introduction

Weber says, "Any scheme which does not take into consideration a great number of factors in the problem will not equalize educational opportunity."¹ In this chapter a number of factors are considered and an attempt is made to evaluate their importance in the improvement of Kentucky's equalization program. Factors vary in importance for the states due to the organization of their educational systems.

2. Equalization Implies Equal Effort

If the district must contribute a large share in financing a minimum program, the question of effort must be considered. The principle of equalization demands that the burden of financing the program shall be distributed equally among people in all localities according to their tax-paying ability. Applying this principle to Kentucky's situation, a minimum program should weigh upon districts in proportion to their several abilities to bear the burden.

Under the limitations imposed by the Kentucky Constitution, equality in effort cannot be approximated unless local support is greatly reduced and state support greatly increased. The range of wealth is too great when one district has an assessed valuation of \$445.00 per census child and another district has an assessed valuation of \$11,074.00 per census child.

¹

O. F. Weber, Problems in Public School Administration (New York, The Century Company, 1930), p. 324.

Smith says:

"If the ability to support public education is measured in terms of economic units of true wealth in each county, Elliott County would have \$2.21 per capita, \$6.61 per school census, and \$11.94 per child in average daily attendance if she levied a maximum seventy-five cent rate on her true wealth, while Jefferson County would have \$29.74 per capita, \$137.52 per census child, and \$227.72 per child in average daily attendance."²

Legislators promote inequalities by placing on the statutes or suffering to remain thereon laws establishing four maximum levies for four classes of districts. Under the present equalization law, a district must levy its maximum legal rate before becoming eligible for aid. There is no justification for these discriminations.

Equalizing the maximum tax levies will not solve the problem unless there is also equality of assessments. The State Tax Commission should be given adequate authority to deal with this problem, but in the event it is not given this authority the State Board of Education should be able to protect those districts making a fair assessment against the possibility of other districts making a low assessment in order to throw a greater share of the burden of school support on other shoulders. A possible solution to the problem of obtaining equality in assessments might be to provide for the research necessary to determine the true wealth of taxing units and require the assessments to be a uniform percentage of the true wealth throughout the commonwealth. This research might be carried on by the State Tax Commission or by the universities and colleges.

3. Equalization Not Uniformity

Equalization of educational opportunity does not mean uniformity of

2

Bert R. Smith, The Ability of Kentucky to Finance Public Education (Nashville: George Peabody College, 1936), Abstract of Contribution to Education, No. 167, p. 5.

educational programs. Indeed, uniformity may be undesirable because:

1. It may retard progress of the whole educational system by destroying the initiative of individual units.
2. The educational needs of communities are not uniform.
3. Uniformity smacks of regimentation.

4. Costs of Various Items Not Uniform

The cost of various items in the school budget is not uniform over the state, and the total cost of a certain standard of school program might be much greater in one district than in another. It is possible, then, that the same apportionment might mean inequality of opportunity for this reason alone.

Where a county district has many buildings scattered over a wide area, there are two choices that may be made with respect to maintenance problems. A custodian may be employed for each building or a large repair bill may be expected. In either case the proportional cost is greater than is had by a district having its buildings in a small area.

In some communities the cost of living may be greater than in others. If this condition exists, then, equal salaries for teachers would be inequality. Cost of fuel, electricity, building material etc., also vary in the various districts.

5. Cost May Vary With Type of Program

It may happen that the type of program needed in one community may differ from that needed in another community, and the cost of one may be greater than the cost of the other. It may be believed easily that the cost of operating a trade school requiring a great deal of machinery and upkeep would cost more than a school offering the academic course or an agriculture course where the farm is used as a laboratory.

6. The Small Isolated Schools

In Kentucky, as in many other states, there exist many small schools which cannot be consolidated with larger schools due to road conditions and geographic factors. It is much the same problem found in sparsely settled areas of the West.

"The cost of educating ten children in a sparsely settled area may be as great as the cost of educating forty or fifty children in a city."³

This is certainly a factor to be considered in Kentucky. Other states have dealt with the problem in various ways as has been seen.

7. Number of Teachers Employed

Just as there might be an injustice done by not recognizing the small isolated school as a factor, so there might be an injustice done by allowing any district to overload teachers with pupils. Unless some consideration is given this factor, it might be possible for a district not employing a sufficient number of teachers to obtain aid equal to that obtained by another district employing the necessary number for an approved program.

8. Length of Term

The difference in the length of school terms is one of the inequalities existing in Kentucky at present. The minimum educational program must include a statement as to the length of term, and in the apportionment of aid the state should recognize this factor.

9. A Minimum Educational Program

As has been said, this study does not attempt to arrive at a minimum

3

John D. Russell and Chas. H. Judd, The American Educational System (Chicago: Houghton Mifflin Co., 1940), p. 120.

educational program for Kentucky, but the problem is so closely linked with the problem of equalization that some mention of it must be made.

Swift says:

"In order to remedy the present situation each state must (1) formulate a minimum educational program which it shall undertake to guarantee to every school child; (2) adopt some plan which will equalize as completely as possible the burden involved in supporting such a minimum program."⁴

Mort says:

"The defensible minimum program for each state is defined as the cost of the program which the people living in the district of average wealth in the state have found themselves able and willing to provide."⁵

In dealing with this factor in the succeeding chapter the minimum educational program will be expressed in terms of dollars that the average community in Kentucky is estimated to be willing to spend for education. There is, however, the idea that a minimum educational program should have certain standards as to kind, quality, and number of educational facilities to be included. The following criteria for choosing the elements of a minimum program are offered by Mort:

1. "An educational undertaking found in all communities in the state when the equalization program takes effect should be included in the minimum program.
2. When because of conditions over which the local community has little or no control, supplementary undertakings are necessary in order to make it possible to carry on any activity chosen under the first principle above, these undertakings should be included in the minimum program.
3. When additional offerings are required in order to supply educational returns commonly expected from the minimum program but which because of conditions over which the local community has little or no control, may not be expected to materialize, these additional undertakings should be included in the minimum program.

⁴

F. H. Swift, Federal and State Policies in Public School Finance (Boston: Ginn and Company, 1931), p. 472.

⁵

Paul R. Mort, State Support for Public Education (Washington, D. C.: The American Council on Education, 1933), p. 45.

4. If there is reason to believe that the inclusion of any element in a minimum program will have any other than a salutary effect upon the educational offering in any community or will bring about harm that is out of all proportion to the good involved in including it in the burden to be equalized, it should be omitted from the minimum program."⁶

10. Transportation

The transportation cost has been recognized as a factor that must be considered in financing education by many states. Kentucky is one of the exceptions and has not provided any aid. Other states:

1. Pay a part of the total cost of transportation in each district.
2. Pay the whole cost.
3. Allow a stipulated amount for each child or each mile.
4. Permit special tax to be levied.

It so happens that the districts have⁷ the burden of transportation in Kentucky are those limited to the smallest tax rates.

"In the last analysis, if opportunities are to be equalized up to any given level, the best definition of this level will probably be found in the current cost of education in communities of average wealth. In those areas in which transportation must be provided, the cost will need to be added."⁸

9. Teacher Qualification

Should the qualification of teachers figure in the apportionment of state aid? Should a district employing teachers with a minimum of qualifications get the same aid that is obtained by a district employing teachers with better qualifications? Arguments in favor of differentiating for standards are:

⁶ Paul R. Mort, State Support For Public Schools (New York: Teachers College, Columbia University, 1926), p. 8.

⁷ The Structure and Administration of Education in American Democracy (Washington, D. C., Educational Policies Commission, 1938), p. 93.

1. The state should endeavor to pay for the standard of service obtained.
2. Such a policy would encourage employment of better qualified teachers.
3. The policy would be in line with the principle of equalization.

12. Educational Levels

The question now is asked if the difference in the cost of elementary and high schools should be recognized. It has been found that most states do recognize this difference that undoubtedly exists. Then there is the question of differentiating between the district providing little opportunity for children to attend high school and the district providing a high school and transportation to it.

13. A Measure for Educational Need

If money is to be apportioned by the state on the basis of need, it is necessary to measure need. During the early history of the public school systems of various states many proposals were made. It was proposed in New Jersey that money be distributed according to the area of the districts, and in Pennsylvania when the first state fund was established, provision was made for the distribution on the basis of value of taxable property.

The pupil-census basis was an early adoption and is still used in many states as a basis for the distribution of a part or of all state funds. This as a measure of need would be satisfactory if the following conditions existed:

1. All pupils in the census attend school or the same proportion of the census in each district attends.
2. The state assumes the full burden of support leaving no portion to district taxation.

3. The standard of service rendered by the districts is uniform.

4. The costs of school programs are uniform.

Obviously these conditions do not exist.

The second basis for distribution, and now perhaps the most widely used, is average daily attendance. By this method an accurate measurement of pupil load is obtained, but it has the following weaknesses:

1. It will not equalize unless state assumes full burden of support.
2. It does not consider standards of service unless weighted.
3. It assumes that costs are uniform.
4. It does not consider epidemics or geographical conditions that may cause a low average of attendance but does not cause a correspondingly lowering of cost.
5. It might encourage teachers to keep children in school when they should not be there.

Enrollment may be promptly dismissed as a basis for state apportionment. It has little virtue by any criteria.

Average daily membership is the basis now used in apportioning equalization funds in Kentucky. It has the following advantages:

1. It gives an accurate measurement of the pupil load.
2. It does not penalize districts for epidemics or geographical conditions.
3. It can be weighted to recognize standards and costs.

Like all bases of apportionment, under the present Constitution of Kentucky, the average daily membership basis cannot equalize unless state support is greatly increased and local support greatly decreased.

The typical teacher basis used in New York has good points but must consider average daily attendance. Mort says:

"In the development of the New York State Equalization Bill passed in the 1925 Legislature, it was considered advisable to express educational need in terms of teachers because much of the state aid legislation was expressed in terms of teachers. In Dr. Singleton's proposal for Georgia,

however, he deals with pupils because of the fact that previous thinking along this line in Georgia has been in terms of pupils. There is, of course, no actual difference so far as state aid is concerned. The unit should be chosen that can be explained most easily."⁸

The elementary and high school unit basis used in several states are good measures with proper weighting. The budget-deficit plan and the direct appropriation plan of Delaware are deemed unsuitable for Kentucky due to the opportunities to become involved in political situations.

14. Summary

A scheme for equalization must take a great number of factors into consideration.

Equalization implies equal effort.

Equalization of educational opportunities does not mean uniformity of educational programs.

The cost of various items in the school budget is not uniform over the state.

The type of program needed in one community may differ from that needed in another community and differ in cost.

Small isolated schools are factors to be considered in an equalization program.

The number of teachers employed, the length of term, transportation, teacher qualification, different educational levels, a measure for educational need, and a minimum educational program are other factors to be considered.

8

Paul R. Mort, op. cit.

CHAPTER V

AN IMPROVED EQUALIZATION PROGRAM FOR KENTUCKY

1. Introduction

As has been said, constitutional provisions for the distribution of state school funds greatly hamper any effort to provide a satisfactory equalization program. However, much can be done, and it is possible that a plan may be formulated that will in practice be fairly satisfactory if not in theory.

Briefly stated the situation faced is:

1. That local revenue provides about \$14,600,000.00.
2. That state appropriation provided \$9,500,000.00 in 1942-43 with a good prospect that next year the amount will be raised to \$13,000,000.00
3. That ten per cent of the state fund may be used for equalization purposes and ninety per cent be distributed on a pupil-census basis.

The task immediately ahead, then, is to sift the material in hand and select that which fits into the situation above. Kentucky cannot adopt an equalization plan from another state and make it work satisfactorily as she cannot adopt the orange groves of Florida and make them grow satisfactorily. Kentucky's plan must be made for Kentucky.

Although the plan is limited by constitutional law, the right is reserved to suggest changes in statutory law.

2. One Maximum Legal Levy

Attention has been called more than one time in this study to the fact that Kentucky school laws provides for four different maximum levies for four classes of districts in the commonwealth. They are contrary to the principles of equalization of educational opportunity and even contrary to Americanism. So far as the writer's knowledge goes, there never has

been any attempt to defend these laws on the grounds of equality and justice. For that matter, no defense of any nature is offered for their presence on the statutes.

The first step, then, in improving the equalization program, is to change the statutory provisions for maximum levies and establish one maximum levy for all the school districts in the state. Considering the amount of state support in past years, that maximum levy should be between \$1.25 and \$1.75 on the one hundred dollars assessed valuation subject to school tax.

3. A Minimum Effort Levy

As has been said, equalization of educational opportunity implies that equal opportunity may be had by making equal effort. Indeed, equal opportunities are not realized even though the school programs be identical if the efforts to obtain that program are unequal.

Under the constitutional limitations it will be impossible to secure equality in effort unless the state assumes a far greater share of the burden of education, or the minimum program is reduced to a very low standard. The situation can be greatly improved and possibly to a satisfactory extent.

As the plan calls for one maximum legal levy for all districts, so it shall call for one minimum effort levy for all districts. So far as the writer has knowledge, the term, "Minimum Effort Levy", is used here for the first time and is defined as that minimum levy required to establish eligibility for equalization aid on the point of effort and the levy used as a basis for computing need regardless of actual levy made if greater.

The question now arises: What shall be the minimum effort levy and why? Possibly it would be easier to answer the question by showing what it should not be and why. It should not be the maximum legal levy.

Leeway should be left for local initiative. Mort says:

"If the tax from which local initiative must be financed is unduly burdened by the cost of government, local initiative, upon which educational efficiency so largely depends, must be financed from a tax already unduly used. This results in a throttling of local initiative."¹

But the minimum effort levy should be higher than the average levy. The average levy in Kentucky now would have little significance as it is not what the people would pay but what they can pay under the four maximum legal levies. The single levy, which if applied to the total assessed valuation in the state would produce a sum equal to the present total income from local levies, is probably as near the desired figure as is essential in this estimation. That rate was found to be \$00.82 on the one hundred dollars valuation. The minimum effort levy, then, should be somewhere between \$00.82 and the maximum rate which, for convenience, is set at \$1.50. There should be at least \$00.25 leeway for local initiative so this narrows the range from \$00.82 to \$1.25. It would not be a large error if the minimum effort levy was fixed at one dollar, and corrections could be speedily made if needed.

4. Provision For Isolated Schools

Where road conditions or geographic factors make it advisable to retain a school with an average daily membership of less than thirty pupils and is approved as an emergency school by the State Board of Education, that school shall for equalization purposes be counted as having an average daily membership of thirty pupils.

¹

Paul Mort, State Support of Public Education (Washington, D. C.: The American Council on Education, 1933), p. 153.

5. Restrictions on Teacher Load

If in any elementary school the average daily membership is greater than the number found by multiplying forty-five by the number of elementary teachers, the excess may not be counted for equalization purposes. If in any high school the average daily membership is greater than the number found by multiplying thirty-five by the number of high school teachers, the excess shall not be counted for equalization purposes.

6. The Question of Term Length

The minimum program to be determined shall be based on an eight month term for both elementary and high schools. If the school term of the district is less than eight months, the equalization aid given shall be the fractional part of the aid that would be due if the term was eight months that the actual term is of eight months. The term of eight months is suggested at this time as it seems to be in reach, but a term of nine months is desirable and every effort should be made to obtain it. The present minimum program calls for a term of seven months.

7. The Burden of Transportation

As has been noted, transportation has been provided for in various ways by the several states. Transportation should be a part of Kentucky's equalization program and can actually be used as an equalizing agency to some extent. Transportation has in the past been regarded as a burden to be borne by those districts which are so unfortunate as to need transportation. Many educational leaders in districts having this burden have advocated a special tax for this purpose, but in so doing their thinking runs contrary to the philosophy of equalization of educational opportunities. Perhaps the results would not have been bad in themselves as the districts ^{would make the effort to pay.} with the smallest maximum legal levy, but it would have been a case of try-

ing to right one wrong with another wrong. The better plan would be to erase the first wrong.

Transportation must be left out of consideration as a part of a minimum educational program because it is an item of expense that many districts do not have if the first of Kort's criteria that have already been cited in this study is accepted. It is an item of expense that should be borne by those districts that are not compelled to go beyond the minimum effort levy in order to provide the minimum educational program and transportation, but should not be borne by those districts that would be compelled to pay for transportation from the excess of a tax rate above the minimum effort levy. In this way transportation may act as an equalizing agency because it increases effort wealthier districts must make and decreases the burden of the poorer districts. This brings the efforts nearer to each other in providing the same minimum program.

The plan of this study, then, is to deduct the cost of transportation from the income of the district, calculated as being that amount it would be if the minimum effort levy were made, and apply to the remainder the measuring stick for need.

The Kentucky Educational Association in 1943 advocated a plan for state control and management of school transportation. Presumably, it was thought that the Highway Department could do an efficient job and pay the cost from highway funds. Such a plan has many favorable aspects but is dismissed from this study for no other reason than that it is contrary to a philosophy of government that too much centralization gives a party or faction an undue advantage in perpetuating itself in office which sooner or later would lead to corrupt practices which in turn would be harmful to a school system.

8. Recognizing Teacher Qualifications

The conclusion reached in this study is that recognition should be given to the qualifications of teachers by the state in apportioning equalization funds. The state requires that local districts give such recognition in their salary schedules which must be approved by the State Board of Education.

How can the state take this factor into consideration in the apportionment of equalization funds? The answer is by weighting the rough measuring stick with teacher qualifications. The next question is, "How shall those weights be determined?" The logical way is to investigate the practices over many years as may be found in salary schedules of Kentucky and determine values from them.

In examining salary schedules actual salaries are not so interesting as the ratios to be found. For example a typical salary schedule calls for twenty-five cents per semester hour of college which would amount to eight dollars per month for each year of college; and for two dollars per month for each year of experience up to a limited number. Here is a ratio of four to one. Another ratio is noted in the salary of a teacher with a masters degree and the maximum experience recognized to the salary of a teacher with a minimum of training and experience. This ratio, to put in round numbers is generally about 100 to 60. With these ratios it is a simple matter to assign values for training and experience. For the sake of simplicity in the mathematical process it was found desirable to let the teacher with the maximum qualifications have a value of 1. This means that each pupil taught by this teacher would have full weight and be valued as one pupil. Then using the ratio of 100 to 60, a teacher with the minimum qualifications would have a value of .6 which means that each pupil taught

by this teacher would have a value of .8 of a pupil. Next, taking the ratio of training to experience which is 4 to 1, the value of the highest qualified teacher which is 1 is separated so that .8 represents the value for training and .2 the value for experience. Likewise the value of the lowest qualified teacher is divided so that .48 represents the value for training and .12 represents the value for experience. Now with the first and last terms of two arithmetic progressions a table of values is constructed for experience and qualifications of teachers.

Below is a table showing the values assigned for training and experience by this method.

TABLE III

Showing Values Assigned For Training And Experience

Years College	Value	Years Experience	Value
1	.48	0	.12
1.5	.52	1	.13
2	.56	2	.14
2.5	.6	3	.15
3	.64	4	.16
3.5	.68	5	.17
4	.72	6	.18
4.5	.76	7	.19
5	.8	8	.2

Thus it is seen that a teacher with one year of training and no experience is rated at .6 and a teacher with five years training and eight years experience is rated as 1. A teacher with three years of college and five years experience would be rated at .81.

6. The Weighted Pupil in Average Daily Membership

For reasons stated in Chapter IV the average daily membership is selected as the rough measure for determining need. The finished measure is the weighted pupil in average daily membership. Pupils are weighted with the standard of instruction received. This is accomplished as shown in the following table and explanation:

TABLE IV

Showing How Weighting of Pupils is Accomplished

Experience											
Years Experience	0	1	2	3	4	5	6	7	8	Total	
Assigned Value	.12	.13	.14	.15	.16	.17	.18	.19	.2	xxx	
No. El. Teachers	(1)		(4)		(2)	(3)	(5)		(5)	(20)	
No. H.S. Teachers	(1)				(2)		(1)		(4)	(8)	
Val.x No.El. Trs.	(.12)		(.56)		(.32)	(.51)	(.90)		(1)	(3.21)	
Val.x No.H.S.Trs.	(.12)				(.32)		(.18)		(.8)	(1.42)	

Training											
Years College	1	1.5	2	2.5	3	3.5	4	4.5	5	Total	
Assigned Value	.48	.52	.56	.6	.64	.68	.72	.76	.8	xxx	
No. El. Teachers			(6)	(1)		(3)	(9)		(1)	(20)	
No. H.S. Teachers							(7)		(1)	(8)	
Val.x No.El.Trs.			(3.36)	(.6)		(2.04)	(6.48)		(.8)	(13.28)	
Val.x No.H.S.Trs.						(5.04)			(.8)	(5.84)	

Total of values for experience for elementary teachers plus total of values for training for elementary teachers give the total value of elementary instruction. This value divided by the number of elementary teachers gives the average value of elementary teachers. This average

value multiplied by the average daily membership of elementary pupils gives the weighted elementary pupils in average daily membership. The same process is used to find the weighted pupils in average daily membership for high school.

In Table IV the figures enclosed in parentheses are for an imaginary school district which has twenty elementary teachers and eight high school teachers. It is noted that the total value of experience of the twenty elementary teachers is 3.21 and the total value of training of the elementary teachers is 13.28. Adding these two figures it is found that the total value of the qualifications of elementary teachers is 16.49, which when divided by the number of elementary teachers gives .802045. This figure represents the value of the average elementary teacher in the district. Multiplying this number by the actual average daily membership corrected for isolated schools and overloaded teachers, the weighted average daily membership of the district is found.

It may be assumed that the actual A.D.M. was 600 in the district, but one isolated school actually had an A.D.M. of 14 pupils and a two room school had an A.D.M. of 98 pupils. The corrected A.D.M. would be 600 plus 16, the correction for the isolated school, minus 8, the correction for the overloaded two-room school. The result is 608. This number multiplied by .802045 gives 487.64, the weighted average daily membership of elementary pupils. The high school weighted membership is figured in the same way.

10. Educational Levels Differ in Cost

The proposed program recognizes a difference in the cost of an elementary unit and the cost of a similar high school unit. There are arguments against such recognition, but in actual practice there is un-

doubtedly a difference and this is recognized by most of the various state plans. It is not difficult to see that the elementary school has a more uniform program, requires less expensive equipment; and generally can have the more economical teacher-pupil ratio.

According to other state plans studied, the cost of high school is about one and one-fourth times the cost of elementary school when similar units of cost are compared.

11. The Minimum Educational Program

As has been said the scope of this study does not include a thorough investigation of this vital factor. It is necessary, however, in order to present a complete program that a tentative minimum educational program be set up subject to future conditions.

It is estimated² that if \$13,000,000.00 is appropriated for public schools in 1943-44 and a full ten per cent is used to equalize, a forty dollar per A.D.M. minimum program may be possible. Assuming this to be correct, it will be necessary to consider the effect of certain features of this program upon that figure. Those features are:

1. One maximum legal levy for all districts.
2. The difference in the actual A.D.M. and the weighted A.D.M.
3. The differentiating between high school and elementary school costs.
4. The deduction of transportation cost from the income of a district before measuring need.

In Hopkins County items 1 and 4 neutralize each other as the increase in tax would pay the transportation cost. This would be true in many other

²

Interview with John W. Brooker, June 15, 1943.

counties in western Kentucky. If this is generally true over the state, these items may be left out of the calculation as to the effect upon the estimated M.E.R. Items 2 and 3 taken together will cause an upward revision. If the minimum program is determined by the amount of money available, it, like the per capita, cannot be accurately set up until the needed statistics are available. However, basing the estimate on the above information, the minimum educational program of forty-five dollars per weighted elementary pupil in A.D.M. and fifty-five dollars per weighted high school pupil in A.D.M. is set up in this study.

12. Other Factors Considered

There is left now for consideration the varying costs of types of programs, maintenance, operation, and instruction. It would be very difficult to work out a scheme for giving these items recognition, but it is doubtful if there is a need for giving them recognition. They are dismissed from calculation in the proposed plan for the following reasons:

1. Difficulty of measuring.
2. Expensive types of programs, high cost of operation and instruction are most likely to occur in areas of concentrated wealth where the minimum effort would not be exceeded.
3. All the various items not considered as important at the present time may be given recognition if it develops that they should be recognized.

13. Mathematics of the Program

To weight pupils in average daily membership the following formula is used:

The total value of experience plus the total value of training is divided by the number of teachers and the quotient is multiplied by the A.D.M. corrected for isolated schools and over-loaded teachers. The

result, is the weighted pupils in average daily membership. This formula is used for both high school and elementary schools;

$$\text{Cor. A.D.M.} \frac{(TVE + TVT)}{NT} = \text{Wtd. A.D.M.}$$

Where Cor. A.D.M. is the average daily membership corrected for isolated schools and overloaded teachers;

T V E is the total value of experience for all teachers of the district;

T V T is the total value of training for all teachers of the district;

N T is the number of teachers in the district;

Wtd. A.D.M. is the weighted pupils in average daily membership.

To measure the need of a district the following formula is used:

45 times the weighted A.D.M. of elementary pupils plus 55 times the weighted A.D.M. of high school pupils minus the remainder obtained by subtracting the cost of transportation from the total income of the district other than equalization aid gives the equalization need. If the school term is less than eight months the equalization need is multiplied by the fraction formed by using the actual term as a numerator and eight as the denominator.

$$(\$45. \times \text{Wtd. El. A.D.M.} + \$55. \times \text{Wtd. HS A.D.M.}) - (I - TC) = EN$$

Where \$45. is the minimum elementary program expressed in dollars per pupil;

Wtd. El. A.D.M. is the number of weighted elementary pupils in average daily membership;

\$55. is the minimum high school program expressed in dollars per pupil;

Wtd. HS A.D.M. is the number of weighted high school pupils in average daily membership;

I is the total income of a district before obtaining equalization aid;

TC is the cost of transportation as approved by the State Department of Education;

EN is the equalization need of the district.

14. Summary

All districts should have the same maximum levy that may be levied without a vote of the people.

The minimum effort levy is defined as the levy required of a district to establish eligibility on the point of effort and that levy used as a basis for computing need regardless of the actual levy made by a district if greater. This levy should be required of all districts for establishing their eligibility. The maximum legal levy suggested in this study is \$1.50 on the \$100.00 assessed valuation, and the minimum effort levy suggested is \$1.00 on the \$100.00 assessed valuation.

Isolated schools with an average daily membership of less than thirty pupils shall be counted as having an A.D.M. of thirty pupils.

An A.D.M. of more than forty-five elementary pupils in a school per elementary teacher shall be counted as forty-five pupils in A.D.M. per teacher. An A.D.M. of more than thirty-five high school pupils per teacher shall be counted as an A.D.M. of thirty-five pupils per teacher in any school.

The minimum program determined by this study is based on an eight month term for both elementary and high school.

Transportation cost shall be deducted from a district's income before measuring the need of the district.

Qualifications of teachers shall figure in the state's apportionment of equalization aid. This is accomplished by weighting pupils for instruction.

The A.D.M. is a rough measure of need. The weighted A.D.M. is the

finished measure

The minimum educational program, according to the estimate made in this study, should be \$45.00 per A.D.M. weighted elementary pupils and \$55.00 per A.D.M. weighted high school pupils.

CHAPTER VI

CONCLUSIONS AND RECOMMENDATIONS

Possibly the best way to conclude this study would be in the form of a legislative bill. No doubt there are flaws to be found in it, but it certainly should be a basis for discussion from which could emerge a better bill to be actually enacted.

BE IT ENACTED BY THE GENERAL ASSEMBLY AS FOLLOWS:

- Section 1. The minimum levy for all school districts shall be twenty-five cents on the one hundred dollars assessed valuation of property subject to taxation for support of public schools, and the maximum levy shall be one dollar and fifty cents on the one hundred dollars assessed valuation. The above minimum levy and maximum levy shall apply to all districts throughout the state and any laws in conflict to this Act are hereby repealed.
- Section 2. There is hereby appropriated the sum of \$13,000,000.00 for each year of the biennium beginning July 1, 1933, and ending June 30, 1946, to be apportioned to the school districts as provided by the Constitution and as will be provided in this Act.
- Section 3. Ten per cent of the above appropriation or \$1,300,000.00 shall be apportioned as special aid to those districts that are unable to provide the minimum educational program of the Commonwealth and that are eligible under the provisions of this Act.
- Section 4. If the revenues of the district produced by a levy of one dollar on the one hundred dollars assessed valuation of property subject to school levy plus the state per capita plus all other sources of revenue less the cost of transporting children, if approved as reasonable by the State Board of Education, does not equal the amount of forty-five dollars per weighted pupil in average daily membership in the elementary schools and fifty-five dollars per weighted high school pupil in average daily membership, the deficit of the district's proportional part of the special aid fund is apportioned to that district. It is provided that each teacher who is charged with keeping the attendance and membership records shall make affidavit as to correctness of his record, and the district superintendent shall keep this sworn statement in his files for at least two years. From the teachers' affidavits the district superintendent shall make

a sworn statement as to what the total of the teachers' affidavits show. It is further provided that the State Board of Education shall cause to be investigated any indications of irregularities in the matter of attendance and membership records. Any person or persons convicted of falsifying records shall be punished according to law and certificates held by the person or persons shall be revoked.

- Section 5. The State Board of Education is given the authority to investigate the assessed valuation of a district and if satisfied that the assessment is a smaller percentage of the true wealth of the district than is assessed by the average district may penalize the district by deducting a proportionate part of the equalization aid.
- Section 6. If a small isolated school is approved by the State Board of Education, its actual average daily membership must be shown by the district superintendent, but a correction may be made to give an average daily membership of thirty pupils for special aid purposes. Any elementary school having an average daily membership greater than forty-five pupils per elementary teacher and any high school having an average daily membership greater than thirty-five pupils per high school teacher shall not count the excess in computing equalization need.
- Section 7. The weighting of pupils shall be as follows:
The teachers of a district shall be valued according to training and experience. For training of one year in college a value of .48 is given; for one and one-half years in college a value of .52 is given; for two years of college a value of .56 is given; for two and one-half years of college a value of .6 is given; for three years of college a value of .64 is given; for three and one-half years of college a value of .68 is given; for four years of college a value of .72 is given; for four and one-half years of college a value of .76 is given; for five years of college a value of .8 is given. For no experience a value of .12 is given; for one year of experience a value of .13 is given; for two years of experience a value of .14 is given; for three years of experience a value of .15 is given; for four years of experience a value of .16 is given; for five years of experience a value of .17 is given; for six years of experience a value of .18 is given; for seven years of experience a value of .19 is given; and for eight years of experience a value of .2 is given. The total values of training and experience of teachers in the district shall be added and the sum divided by the number of teachers of the district and the quotient obtained is multiplied by the corrected average daily membership to give the weighted pupils in average daily membership. The average daily membership for elementary schools and high schools shall be computed separately.

Section 8. The average daily membership of the year preceding the year for which special aid is given, unless the State Board of Education is convinced that a sudden shift of population to or from a district requires adjustment, shall be counted.

Section 9. The basis of an eight months term for elementary and high schools shall be used in estimating equalization need. Any district reducing the length of its school term shall have its aid reduced in proportion to the reduction in length of term.

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